S1950-1-u

## Georgia Department Of Revenue

# STATISTICAL REPORT FOR 1988

*Pulaski County Courthouse - Built in 1874*
*Hawkinsville, Georgia*

**Marcus E. Collins Sr., Commissioner**

Department of Revenue
State of Georgia
Atlanta 30334

Marcus E. Collins, Sr.
Commissioner

January 9, 1989

The Honorable Joe Frank Harris, Governor
and
Members of the General Assembly
State of Georgia
Atlanta, Georgia 30334

Governor and Members:

As required by law, I herewith submit to you the Statistical Report of the Department of Revenue for the fiscal year ending June 30, 1988.

Net collections for the fiscal year totaled $5,532,660,034, an increase of $442,037,966 over the previous fiscal year. This 8.7% increase was in response to the combination of an acceleration in real growth and inflation during the year.

The goal of this Department is to provide for Georgia the fairest and most efficient Revenue Department in the country. Our continuing progress toward achieving this goal is directly attributable to the dedicated and quality work performed by our employees and the excellent cooperation we receive from you, your respective staffs, and our associated agencies.

Respectfully submitted,

Marcus E. Collins Sr.

Marcus E. Collins, Sr.
Commissioner

MEC:bf

An Equal Opportunity Employer

## FOREWORD

Tax Data Available by County

Personal income tax returns have been tabulated by county and are shown on pages 24,25 and 26 in Table 12. Table 13, beginning of page 27, shows sales and use tax collection with a growth index; assessed property value of the gross general digest, net general digest and public utility digest; and motor vehicles by major type. Table 14, beginning on page 32, presents the counties by population and the size or magnitude ranking using income,sales, motor vehicle and property digest information found in the two preceeding tables. The four right hand columns give each county as a per capita amount so an alternate method of comparison can be made.

Tables 16 and 17 on pages 39 and 40 list the property tax millage rate by county in an alphabetic and numeric series. The alphabetic table 16 gives the reader a quick access to a given county's millage rate. Table 17 gives the reader a quick method of comparing a given millage rate numerically with the other counties.

Table 18 on page 41 displays the gross intangible tax assessment by county.

The Revenue Department research staff will furnish various statistics in line with present unpublished data not subject to disclosure law confidentiality.

Taxes administered by the Revenue Department.

## SALES AND USE TAX

The Sales and Use Tax was begun in March, 1951, in Georgia at the present 3% statewide rate. Georgia was the 30th state to use this tax source and there are presently 45 states using it. This tax has been one of the largest state revenue sources since it was adopted and presently produces one-third of the state-generated tax revenue.

An Additional 1% was added in Fulton and DeKalb Counties as a dedicated revenue for the construction and operation of the Metropolitan Atlanta Rapid Transit Authority. More than one hundred and fifty-eight million dollars were collected for M.A.R.T.A. in the past fiscal year by the Revenue Department. A 1% Local Option Sales Tax also generated four hundred and thirty-four million dollars in revenue for 138 county governments, 393 municipal governments and ten schools districts during the past fiscal year. A special 1% Sales Tax began July 1, 1985 and produced two hundred and six million dollars for 51 county government participants during the past fiscal year.

The Sales and Use tax has been a consistent revenue source with only minor changes in the law since its inception. About 80% of the Georgia Personal Income is represented in the collections of this tax each year. Although this is an overall proportional tax, most people agree that it is slightly regressive in that lower income households spend a larger percentage on their income on items subject to the sales tax than do higher income households.

Sales and Use tax is shown by:


| | | |
|---|---|---|
| Commodity | pages | 15, 16 |
| County | " | 27, 28, 29, 30, 31 |
| County ranking, sales dollars | " | 32, 33, 34, 35, 36, 37 |
| Total Collections | " | 1, 7, 8, 9, 31 |

## INDIVIDUAL INCOME TAX

The individual income tax was initiated in 1929 and for two years was assessed at one third of the federal rate. A graduated system was begun in 1931 and revised in 1937 to essentially the present graduated scale used by the Georgia joint filer today. Several refinements such as withholding, estimated tax, and new graduated schedules for certain types of filers have been introduced over the years.

The tax, unlike sales and motor fuel, was handicapped at creation and only allowed to tax the affluent incomes. The basic allowance (exemptions and deductions) relieved all but a small percentage of the Georgia families from paying state income taxes. With the inflationary rise of income, the basic non-taxable income allowances become a smaller percentage of this income so that today four-fifths of the Georgia families pay state income taxes.

Families with annual incomes below $6,000 do not owe personal income taxes and those above this level are subject to the 1% to 6% graduated tax scale. The 1986 returns show that 45% of the average Georgian's income was subject to an average 4.8% rate of income taxation for an effective tax rate of 2.4% of total personal income The 1964 effective tax rate was less than 0.7% with only 25% of the average Georgian's income being subject to a 2.7% average rate of taxation.

The individual income tax is considered to be "levered" because it changes 1.6 times the change of income activity. This leverage is shown as an "Income elasticity ratio" in the last column in Table H-4 on page 10.

Personal income tax information is shown by:


| | |
|---|---|
| Total . . . . . | Pages 1,8,10,17, 19 |
| County . . . . . | " 24,25,26 |
| Gross income comparisons . | " 32,33,34,35,36,37 |
| Charts . . . . . | " 7,9 |


## MOTOR FUEL TAX

The Motor Fuel tax is the oidest major State tax presently in use. Georgia was on of ten states that adopted this tax source in 1921. Five states had initiated the use of Motor Fuel taxation in 1919 and 1920. All states (48 back then) began motor fuel taxation by 1929 and this was the largest state tax in Georgia and most other states until after World War II

The motor fuel tax rate was increased by one cent a gallon in June, 1971, to 7 1/2 cents for the first change in 16 years. A rate of 7 cents per gallon was in effect in January, 1950, so that in 38 years the rate has increased less than 8%.

After being the state's top revenue source for three decades, the new 3% sales tax pushed motor fuel back to number two during the 1950's and 1960's. The individual income tax, with its graduated scale and aided by an inflationary rise of incomes, finally relegated motor fuel to the number three position in the 1970's. In spite of its less lofty position on the team, this hard-working motor fuel tax generates as much state revenue today as the whole tax system could produce in the early 1950's.

Motor fuel taxes are presented on pages 1,7,8, and 18.

## CORPORATE INCOME TAX

The corporation income tax was initiated in 1929 and for two years was assessed at one third of the federal rate. The rate was changed to: 4% in 1931; 5 1/2% in 1937; 7 1/2% in 1949-50(temporarily); 5 1/2% in 1951, 4% in 1955 with Federal taxes no longer deductible; 5% in 1964; and the present 6% went into effect in 1969.

The corporation income tax has been a major tax source since its inception by the state. It was the fourth largest state revenue producer for over two decades. The battle for third largest revenue producer has been won by the corporation income tax in the last five fiscal years over the old reliable motor fuel tax. A corporation license (or franchise) tax is administered in conjunction with the income tax program. Pages 1,7,8,9,10 and 36 show collections from corporation income tax and licensing.

## TOBACCO TAXES

The taxation of cigars and cigarettes was begun in 1923 by Georgia. The rate on cigarettes had gradually increased to 5 cents a pack by 1955, in 1964 it was raised to 8 cents, and in March,1971, to the present 12 cents a pack. Most states have increased cigarette taxes rapidly in the last 15 years so the Georgia rate has remained approximately average. The revenue from this tax is under 2% of the Department's collections and almost equals the combined state collections of liquor and beer. Pages 1,7,8,and 20 show detailed cigarette collection data

## LIQUOR, BEER AND WINE TAXES

The sale of alcoholic beverages was begun in the mid 1930's after Prohibition was repealed nationally. The local option concept prevails in Georgia in the licensing and sale of alcohol beverages. This means that any city or county which wants to provide for the licensing of distilled spirits can do so only after holding a public election, to determine whether the citizens want it. If they don't, then the question is dropped for two years at which time another election may be held. If the vote indicates that the citizens do want to license the sale of spirits in their area,then sale and manufacture in the area is permitted, provided the manufacturer, wholesaler, or retailer has obtained a current valid license from the State Revenue Department,after obtaining all necessary licenses from the city or county in which the licensee will have his place of business. Alcoholic beverage collections are shown on pages 1,7,8,and 20.

## MOTOR VEHICLE TAGS AND TITLES

The motor vehicle license law was initiated in 1910 and a title law was added in 1963. A title is to a motor vehicle what a deed is to a piece of real estate. The law requires you to secure a title at the time your vehicle is purchased.

Non-residents who move to Georgia permanently, as opposed to those who are merely sojourning, must purchase a Georgia tag within seven(7) days after establishing their residence in Georgia. Persons employed on a temporary basis in Georgia or just passing through are not required to register their vehicles if they remain in the state for less than 30 consecutive days. Military personnel are not required to register vehicles in Georgia as long as they display valid licenses from their home states. However they may purchase Georgia plates if they wish. Out-of-state students may use vehicles in Georgia without purchasing a Georgia tag, provided they display valid licenses from their home states.

Application for tags and/or decals for all vehicles, and payment for ad valorem taxes on the vehicles are made through the county tag agent. The county tag agent is the county tax commissioner or tax collector. The county tag agent issues all the tags or renewal decal except those for certain large trucks. These are issued by the Department of Revenue. Applications for title may be submitted to the county tag agent or to the Department of Revenue

Each license tag application must be filed in the county of legal residence of the person who owned the vehicle on January 1. If the vehicle is used in connection with some established business enterprise located in another county, the license application must be filed in the county where the business is located. Motor vehicles owned by non-Georgia residents must be registered in the county where they are located.

By law, the tax collector or tax commissioner of each county is charged with the duties of tag agent. Any inquiries or needs concerning motor vehicle registration and licensing should be directed to the tag agent in your county. Application for a renewal decal on an existing tag must be made each year-the earlier the better. Motor Vehicle Information is shown on pages 1,7,8,21,27,28,29,30 and 31.

## PROPERTY TAX

The Property Tax Division oversees all forms of taxation with respect to real property,personal property, utilities, automobiles, intangible property, real property recording, property abandonment, and intangible property recording.

The ad valorem property tax is the primary source of revenue for local governmental units in Georgia, including cities,counties, and school districts. In addition, a small amount of property tax revenue goes into the State Treasury. County and city tax officials collect and administer the tax but the State Revenue Commissioner exercises some supervisory authority to assure that the tax is administered uniformly throughout the state and in accordance with the law.

The ad valorem tax is based upon the "value" of the real and personal property which is subject to the tax. The tax rate, or "millage",in each county is set annually by the Board of County Commissioners or other governing authority of the taxing jurisdiction. A tax rate of "one mill" represents a tax liability of $1 per $1,000 of assessed value. The average county millage rate in 1987 was under 25 mills; the amount collected for the State in each county was only 1/4 of a mill. Pages 1,8,22 and 23 show collections from property taxation. Additional related property information shown on county tables beginning on page 27.

## UTILITIES

The ad valorem tax on public utilities is a centralized system operated by the Property Tax Division of the Revenue Department. There are 172 utility systems consisting of 12 Railroad,46 Telephone,55 Electric, 3 Gas,24 Municipal Gas 6 Pipeline, and 26 Airlines Flight Equipment. Four basic factors are reviewed in arriving at assessment of utilities: Fair Market value of the System, Fair Market value in Georgia, Net Book Value, and the Average Income.

There are 288 equipment car companies assessed by the utility digest section based on Georgia usage.


## THIS REPORT PREPARED BY THE FOLLOWING:

Commissioner . . . . . Marcus E. Collins, Sr.
Research Associate . . . . Paul Mangold
Cover and Charts . . . . . Marta Crane
Typesetting. . . . . Rashell F. Robinson

## CONTENTS

### PART I – ORGANIZATION OF THE REVENUE DEPARTMENT


Where the Revenue Department Tax Dollar Came from . . . . . 1
Directory of the Department of Revenue . . . . . 2
Georgia Department of Revenue Organizational Chart . . . . . 3
Organization of The Department of Revenue . . . . . 4


### PART II – STATE REVENUE COLLECTIONS AND TRENDS


Revenue Highlights for the Fiscal Year Ended June 30, 1988 . . . . . 5
Net Collections by Georgia Department of Revenue for Fiscal Years Ended in 1939 to 1988 – Table H–1 . . . 6
Monthly Revenue Department Collections . . . . . 6
Changes in Major State Tax Revenues, Dollars and Percent . . . . . 7
Net Revenue Collections by Kind of Tax, for Fiscal Years Ended in 1986, 1987, and 1988–Table H–2 . . . . . 8
Georgia Total State Tax Revenue by Major Source, Ten Year Trend–Chart 1 . . . . . 9
Georgia Total State Tax Revenue by Major Source, Ten Year Trend–Table H–3 . . . . . 10
Personal Income and State Income Tax Receipts Comparison–Table H–4 . . . . . 10


### PART III – GEORGIA COMPARISONS TO REGION AND NATION

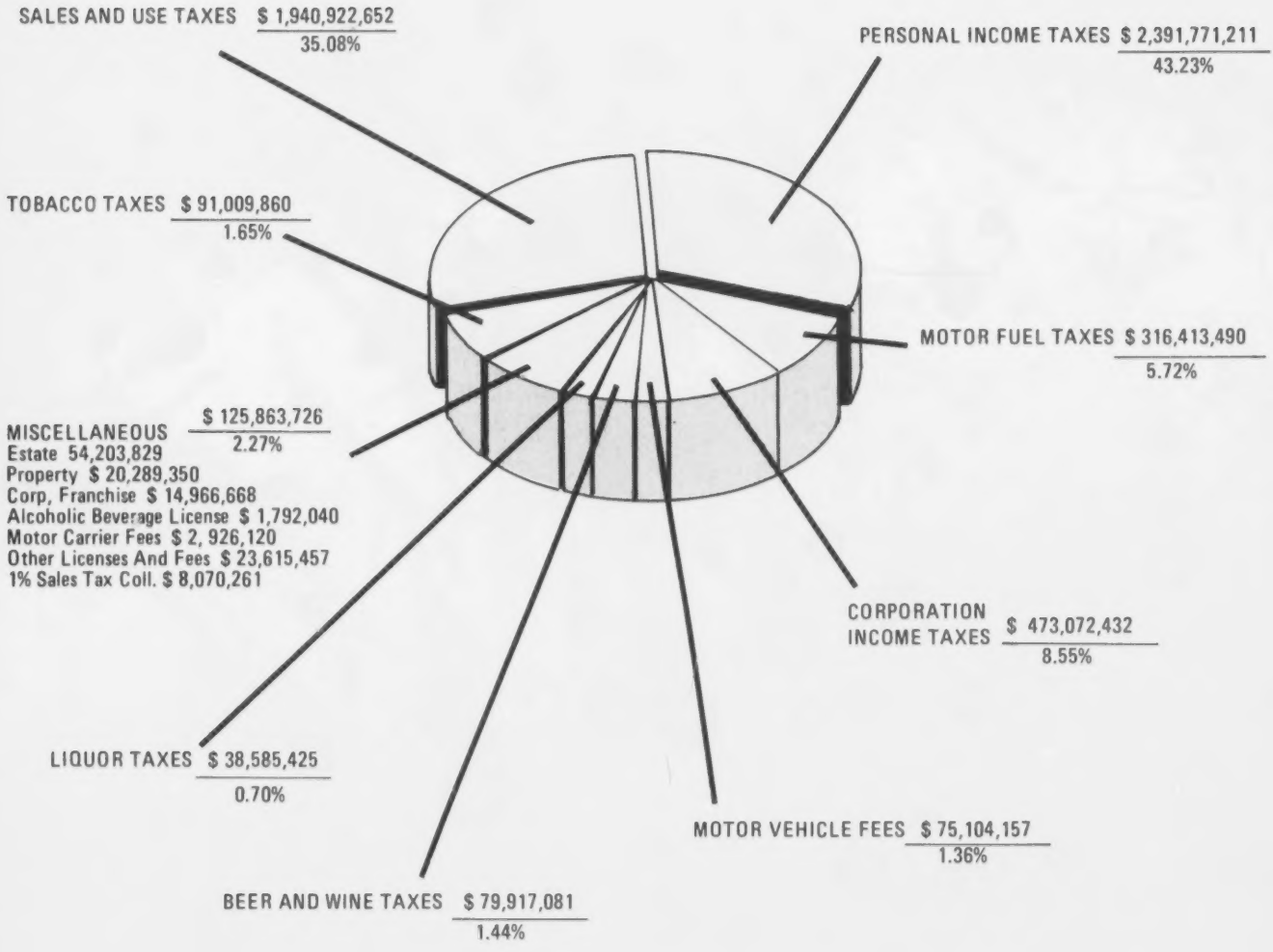

Per Capita Personal Income as a Percent of U S Average – Chart 3 . . . . . 11
Per Capita Personal Income Percent Increase Comparisons by Period – Chart 4 . . . . . 11
Total Personal Income as a Percent of the U.S. – Chart 5 . . . . . 12
Total Personal Income Percent Increase Comparison by Period – Chart 6 . . . . . 12
Per Capita Amounts of Selected Items, 1985–1986. State and Local Revenue Comparisons – Chart 7 . . . . . 13
General Revenue per $1,000 of Personal Income 1985–1986 State and Local Revenue Comparisons– Chart 8 . . 14


### PART IV – SELECTED TAX DATA BY TYPE AND/OR COUNTY


Sales and Use Tax Revenue by Business Group, FYE June 30, 1988 – Table 1 . . . . . 15
Adjusted Gross Sales and Use Tax Receipts by Business Group 1987 with Index Change – Table 12 . . . . . 16
Growth Trend of Personal Income Tax –Table 13 . . . . . 17
Motor Fuels and Motor Carriers, Detailed Data for FYE 1988 – Table 4 . . . . . 18
Personal Income Tax Returns by Income Class – 1986 Income –Table 5 . . . . . 19
Excise Taxes and Fees in Detail for FYE 1988 – Table 6 . . . . . 20
Motor Vehicle Tags and Title Revenue for FYE 1986, 1987, and 1988 – Table 7 . . . . . 21
Motor Vehicle Tags and Title Volume for Calendar Years 1985, 1986 and 1987 – Table 8 . . . . . 21
Taxable Values of General Property and Utilities – Table 9 . . . . . 22
Net Property Tax Collections by Category for FYE 1988 – Table 10 . . . . . 22
Taxable Value of General Property, Public Utilities and Intangibles by Class of Property 1986 and 1987 – Table 11 23
1986 Personal Income Tax Data by County – Table 12 . . . . . 24
Selected Tax Statistics by County – Table 13 . . . . . 27
Four Economic Indicators by County and Rank – Table 14 . . . . . 32
Corporation Income Tax Returns by Income Class 1986 Tax Year Returns – Table 15 . . . . . 38
1987 Millage Rates by County –Alphabetically Listed – Table 16 . . . . . 39
1987 Millage Rates by County– Numerically Listed – Table 15 . . . . . 40
Gross Intangible Tax Assessments by County 1987 – Table 18 . . . . . 41
Index . . . . . 42

## SOURCES OF THE REVENUE DEPARTMENT TAX DOLLAR
## FISCAL YEAR ENDING JUNE 30, 1988

**TOTAL $ 5,532,660,034**



## DIRECTORY

**Georgia Department of Revenue**
**270 Washington Street**
**Trinity-Washington Building**
**Atlanta, Georgia 30334**
**Phone: (404) 656 + Appropriate Digits when calling from outside the State complex. When calling within the State complex, dial 6 and the digits listed below**

### ADMINISTRATIVE OFFICES

Commissioner, Room 410, Phone 4015
Deputy Commissioner, Room 410, Phone 4016
Administrative Deputy, Room 410, Phone 4003
Deputy for Tax Policy, Room 410, Phone 4016
Budget Officer, Room 425, Phone 6676
E.E.O. Officer, Room 425, Phone 6708
Hearing Officer, Room 401, Phone 4233
Information, Room 434, Phone 4236
Internal Audit, Room 436, Phone 5628
Internal Investigation, Room 413-1, Phone 4230
Personnel, Room 411, Phone 4010
Payroll, Room 411, Phone 4013
Forms Design, Room 432, Phone 6668
Research, Room 401, Phone 4234
Training Officer, Room 724, Phone 0568

### CENTRAL AUDIT DIVISION

Director, Room 825, Phone 4200
Supervisors, Room 822, Phone 4200
Audit Staff, Room 823, Phone 4322

### ELECTRONIC DATA PROCESSING DIVISION

Director, Room 1616, West Tower, Phone 3750

### FIELD SERVICES DIVISION

Director, Room 815, Phone 2363
Administrative Office, Room 815, Phone 2363
Taxpayer Assistance, Room 322, West Tower, Phone 4071
Returned Checks, 900 S. Tower CNN Center, Phone 0880

### REVENUE FIELD OFFICES

| | | |
|---|---|---|
| ALBANY - 2700 Palmyra Road | GIST | 341-4241 |
| Cal Williams, Manager, - P.O. Box BB | | 430-4241 |
| ATHENS - 550 Hawthorne Avenue | GIST | 241-6058 |
| William L. Crowe, Manager, P.O. Box 1843 | | 542-6058 |
| AUGUSTA - 1054 Claussen Road | GIST | 337-1870 |
| Interstate West Office Park, Suite 310 | | 737-1870 |
| S. Wilson Folk, Manager, P.O. Box 11706 | | |
| COLUMBUS 307 - 15th Street, Room 215 | GIST | 259-7451 |
| J.R. Webster, Manager, P.O. Box 1698 | | 571-7451 |
| ROME - 200 N. Fifth Avenue | GIST | 231-6061 |
| Bryan Ellis, Manager, P.O. Box 6004 | | 295-6061 |
| DOUGLAS - 111 N. Coffee Avenue | GIST | 347-4270 |
| Michael Forsyth, Manager, P.O. Box 918 | | 384-1794 |
| MACON - 2153 Vineville Avenue | GIST | 321-6055 |
| Cynthia Cyr, Manager, P.O.Box 4368 | | 744-6055 |
| SAVANNAH - 6606 Abercorn Street | GIST | 362-2140 |
| Dennis Rich, Jr., Manager, P.O.Box 13547 | | 356-2140 |
| TUCKER - 2082 East Exchange Place | GIST | 230-5600 |
| Harry L. White, Manager, Suite 120 | | 493-5600 |

### ALCOHOL AND TOBACCO TAX UNIT

Assistant Director, Room 815, Phone 4252
Licenses, Room 815-0, Phone 4260
Enforcement, North Region, Tucker, Suite 102
2082 East Exchange Place, Phone 493-5681
Enforcement, South Region, Macon
2153 Vineville Avenue, Phone 744-6059

### INTERNAL ADMINISTRATION DIVISION

Director, Room 814, Phone 3403
Assistant Director, Room 414, Phone 4022
Procurement, Room 814, Phone 3489

### INCOME TAX DIVISION

Director, Room 507, Phone 4095
Conferee, Room 507A, Phone 4170
Corporation Processing, Room 517, Phone 4191
Corporation Audit, Room 512, Phone 4165
Individual Operations, Room 710-F, Phone 4318
Office Audit, Room 713, Phone 4291
Withholding & Ind. Estimate, Room 504, Phone 4180
Claims Section, Room 709-A, Phone 6865
Review & Assessment, Room 711, Phone 4176
Trust & Estate Section, Room 514, Phone 7043
Refund Inquiry, Room 700, Phone 6286

### MOTOR VEHICLE DIVISION

Director, Room 104, Phone 4156
Taxpayer Services, Room 113, Phone 5860
Title Information, Room 126, Phone 4100
Tag Information, Room 126, Phone 4100

### PROPERTY TAX DIVISION

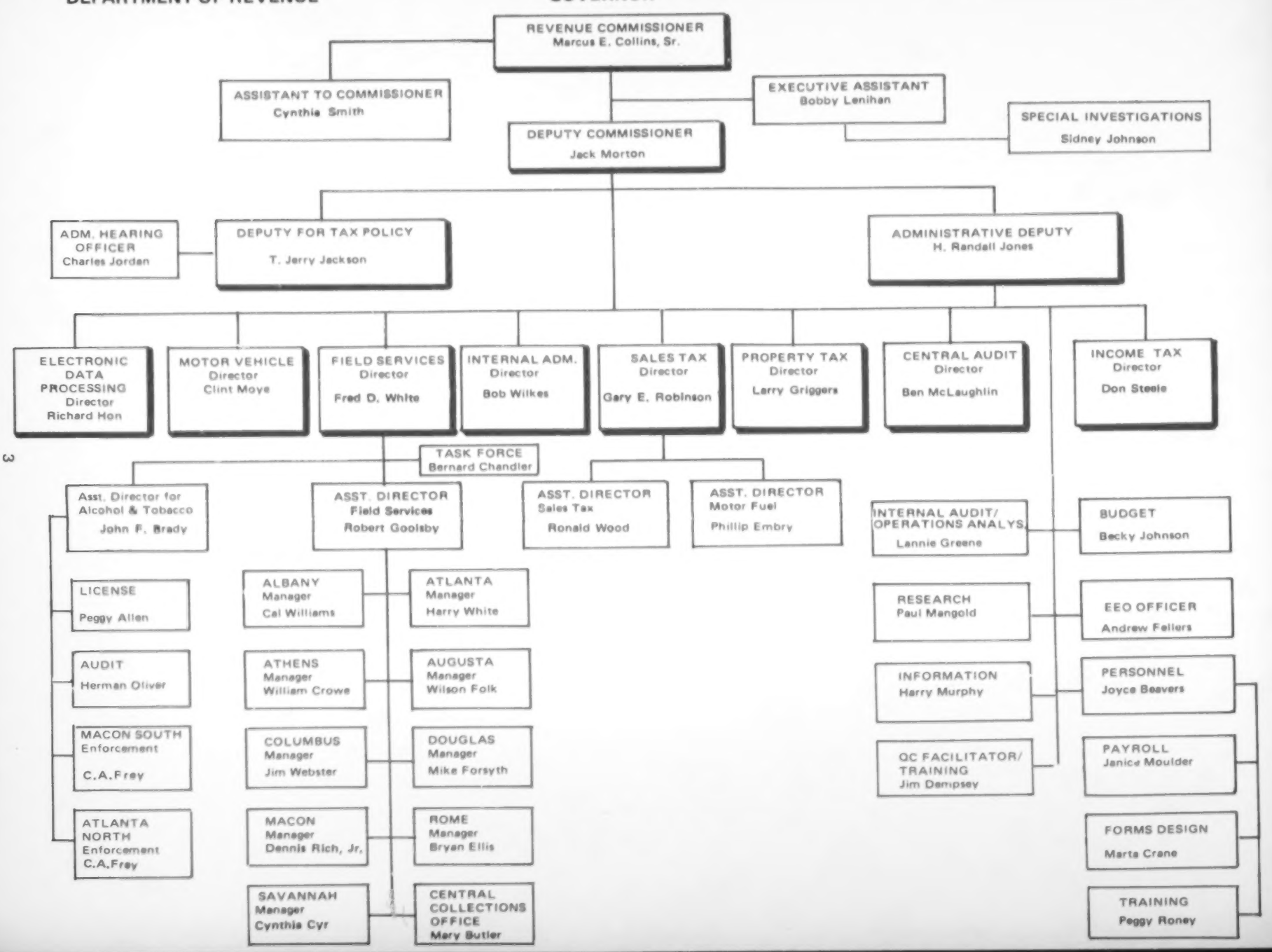
Director, Room 405, Phone 4240
Intangible Tax Section, Room 403, Phone 4250
Motor Vehicle Assessments, Room 405, Phone 4108
Real Estate Transfer, Room 405, Phone 4244
Unclaimed Property, Room 405, Phone 4244

### SALES AND USE TAX DIVISION

Director, Room 310, Phone 4060
Consultant, Room 309, Phone 4065
Contract Section, Room 311, Phone 4080
Post Audit Section, Room 305, Phone 4089

### MOTOR FUEL TAX UNIT

Director, Room 417, Phone 4053
Licensing & Taxation Sect., Room 413, Phone 4057
Refund Section, Room 417, POhone 4054
Truck Permits, Room 413, Phone 4058


DEPARTMENT OF REVENUE
GOVERNOR
REVENUE COMMISSIONER
Marcus E. Collins, Sr.
ASSISTANT TO COMMISSIONER
Cynthia Smith
EXECUTIVE ASSISTANT
Bobby Lenihan
SPECIAL INVESTIGATIONS
Sidney Johnson
DEPUTY COMMISSIONER
Jack Morton
ADM. HEARING OFFICER
Charles Jordan
DEPUTY FOR TAX POLICY
T. Jerry Jackson
ADMINISTRATIVE DEPUTY
H. Randall Jones
ELECTRONIC DATA PROCESSING
Director
Richard Hon
MOTOR VEHICLE
Director
Clint Moye
FIELD SERVICES
Director
Fred D. White
INTERNAL ADM.
Director
Bob Wilkes
SALES TAX
Director
Gary E. Robinson
PROPERTY TAX
Director
Larry Griggers
CENTRAL AUDIT
Director
Ben McLaughlin
INCOME TAX
Director
Don Steele
TASK FORCE
Bernard Chandler
Asst. Director for Alcohol & Tobacco
John F. Brady
ASST. DIRECTOR
Field Services
Robert Goolsby
ASST. DIRECTOR
Sales Tax
Ronald Wood
ASST. DIRECTOR
Motor Fuel
Phillip Embry
INTERNAL AUDIT/ OPERATIONS ANALYS.
Lannie Greene
BUDGET
Becky Johnson
LICENSE
Peggy Allen
ALBANY
Manager
Cal Williams
ATLANTA
Manager
Harry White
RESEARCH
Paul Mangold
EEO OFFICER
Andrew Fellers
AUDIT
Herman Oliver
ATHENS
Manager
William Crowe
AUGUSTA
Manager
Wilson Folk
INFORMATION
Harry Murphy
PERSONNEL
Joyce Beavers
MACON SOUTH
Enforcement
C.A.Frey
COLUMBUS
Manager
Jim Webster
DOUGLAS
Manager
Mike Forsyth
QC FACILITATOR/ TRAINING
Jim Dempsey
PAYROLL
Janice Moulder
ATLANTA NORTH
Enforcement
C.A.Frey
MACON
Manager
Dennis Rich, Jr.
ROME
Manager
Bryan Ellis
FORMS DESIGN
Marta Crane
SAVANNAH
Manager
Cynthia Cyr
CENTRAL COLLECTIONS OFFICE
Mary Butler
TRAINING
Peggy Roney

## ORGANIZATION OF THE DEPARTMENT OF REVENUE

In addition to the offices of State Revenue Commissioner and Deputy Revenue Commissioners, the principal organizational unit of the Department of Revenue is the "Division". The Department is currently organized into eight divisions with the following functions:

### CENTRAL AUDIT

Utilizes a staff of professional tax specialists to audit tax accounts (Income,Sales, Motor Fuel and Alcohol). Audits are performed both within the State and throughout the Nation.

### ELECTRONIC DATA PROCESSING

Maintains and enhances computer application programs and systems for all areas of tax administration of the Revenue Department. Develops new application programs as requested.

Provides primary data entry support for the individual income and intangible tax systems. Provides data entry backup support to other tax systems.

### FIELD SERVICES

Provides taxpayer information and assistance at nine regional office locations. Continuously examines taxpayer registrations, compliance with filing deadlines, and collects all delinquent accounts.

Enforces all laws and regulations pertaining to the manufacture, possession, transportation, and sale of legal and illegal alcoholic beverages within the State. The Division is charged with licensing the sale of distilled spirits, malt beverages, wine, cigars, and cigarettes. It also has the responsibility for enforcing the Motor Fuel Tax Laws. A criminal investigative staff performs specialized investigations, to include investigations to keep organized crime and other persons of bad character out of the industry in cooperation with other state and local enforcement agencies.

### INCOME TAX

Administers the Income Tax laws imposed on net income of individuals, fiduciaries and corporations; administers the corporation Occupation or License Tax. Issues regulations pertaining to Income Tax Manages all taxpayer protests and hearings.

### INTERNAL ADMINISTRATION

Provides supporting services to other Divisions of the Department. Included are centralized processing cashiering and accounting activities, procurement and records management, mail handling, supplies and other support functions.

### MOTOR VEHICLE

Issues license tags and certificates of title and records liens and security information on all vehicles registered in the State of Georgia. Provides information on all vehicles for local and state enforcement agencies.

### PROPERTY TAX

Administers all laws and regulations with respect to Property Tax. This Division is charged with the overall supervision of the Ad Valorem tax including the approval of all county tax digests, the assessment of all public utility property, the preparation of the assessment manual for motor vehicle property and the administration of county property revaluation programs. This Division also administers the Intangible Tax, and the Real Estate Transfer Tax. Also this Division administers law and regulation as set forth in the Unclaimed Property Act.

### SALES AND USE TAX

Administers all laws for Sales and Use Tax. Issues regulations pertaining to Sales and Use Tax and manages all taxpayer protest, exemptions and hearings. Also administers the 1% MARTA, Local Option and special Sales Tax; separately accounts for the 3% sales and use tax on motor fuel.

Administers all laws for Motor Fuel Tax, Motor Carrier Fuel Tax, and Highway Use Tax. The Unit is charged with licensing Motor Fuel distributors and permitting motor carriers. Also, the Unit issues regulations and manages all taxpayers protest and hearings pertaining to Motor Fuel laws.

## REVENUE HIGHLIGHTS FOR THE FISCAL YEAR ENDED JUNE 30, 1988

Collections by the Department of Revenue for the fiscal year totaled $5,532,660,034 for State purposes. This was an increase of $442,037,966 or 8.7% over the prior fiscal year. The dollar amount of increase was the second largest in the Department's history and was exceeded only by the $554 million gain in FYE June 1985.

In addition to collections of State tax revenue, the Department's Sales and Use Tax Division collected $799 million for distribution to MARTA, Local Option and Special Purpose County Districts. The increase of $75 million for a 10.4% rate of gain was above the State 8.7% revenue increase. A significant part of the increase is attributed to expanded use of sales taxes by the county wide districts. On January 1, 1989 there will be eighty three counties utilizing the two percent maximum allowed local sales tax rate. Another seventy two counties will be using one of the local sales tax systems available. Only four of the 159 Georgia counties will not have a local sales tax imposition on the first of January 1989. Of the maximum two percent sales tax rate currently available for local use, the present rate of usage is a statewide average of one and three-tenths percent.

The information shown on Table 12 beginning on page 24 gives the reader a growth perspective of personal income reported on Georgia tax returns. The growth index of adjusted gross income shown in the right hand column of the page shows the nominal income growth index since 1977. The counties of Fayette, 487; Gwinnett 480; Dawson 420; Cherokee 401; and Columbia 400 are growing approximately twice the state average rate of 251 indexed to 100 in 1977. Also to be noted is that all the metropolitan central core counties are growing below the state average 251: Bibb 217; Chatham 221; Clarke 230; Dekalb 232; Dougherty 211; Fulton 242; Muscogee 200; and Richmond 232.

The Revenue Department organizational chart is shown on page 3. Division Directors have changed in four of the eight Divisions of the Department. Gary Robinson replaced Sales Tax Director Chandler Hewell who retired October 31, 1987 with service of thirty five years. Larry Griggers was appointed Director of the Property Tax Division succeeding Hart Pearson who previously resigned. Fred White replaced Field Service Director John S. Smith who retired August 31, 1988 with over thirty two years of service. Don Steele replaced Income Tax Director John Carter who retired September 30, 1988 with over thirty two years of service. The one hundred years of valued tax administration experience of these three retiring Division Directors will be missed throughout the Revenue Department. The extremely cooperative spirit of employees of the Department has made the transition to top management a most gratifying experience for these four new Division Directors.

## TABLE H-1.—NET REVENUE COLLECTIONS BY GEORGIA DEPARTMENT OF REVENUE FOR FISCAL YEARS ENDED IN 1939 THROUGH 1988
**(Net of commissions and refunds)**

| FISCAL YEAR | AMOUNT | FISCAL YEAR | AMOUNT | FISCAL YEAR | AMOUNT |
|---|---|---|---|---|---|
| 1939 | $ 40,861,239 | 1956 | $ 283,154,154 | 1973 | $1,298,983,504 |
| 1940 | 44,170,069 | 1957 | 300,953,308 | 1974 | 1,454,888,357 |
| 1941 | 40,379,613 | 1958 | 303,086,565 | 1975 | 1,485,596,516 |
| 1943 | 57,062,383 | 1959 | 321,701,575 | 1976 | 1,607,948,444 |
| 1944 | 55,258,565 | 1960 | 352,008,363 | 1977 | 1,826,490,242 |
| 1945 | 56,905,582 | 1961 | 374,423,310 | 1978 | 2,094,166,147 |
| 1945 | 58,347,067 | 1962 | 383,717,913 | 1979 | 2,353,857,341 |
| 1946 | 75,483,028 | 1963 | 422,532,658 | 1980 | 2,624,812,872 |
| 1947 | 92,519,170 | 1964 | 468,242,593 | 1981 | 2,911,453,072 |
| 1948 | 101,587,629 | 1965 | 523,598,667 | 1982 | 3,161,547,531 |
| 1949 | 102,947,474 | 1966 | 585,583,839 | 1983 | 3,389,302,926 |
| 1950 | 117,893,677 | 1967 | 641,167,446 | 1984 | 3,818,550,405 |
| 1951 | 145,306,177 | 1968 | 703,269,838 | 1985 | 4,373,971,602 |
| 1952 | 220,504,541 | 1969 | 795,124,610 | 1986 | 4,739,023,189 |
| 1953 | 210,038,057 | 1970 | 904,279,429 | 1987 | 5,090,622,068 |
| 1954 | 216,092,267 | 1971 | 949,145,999 | 1988 | 5,532,660,034 |
| 1955 | 226,226,195 | 1972 | 1,145,093,584 | | |

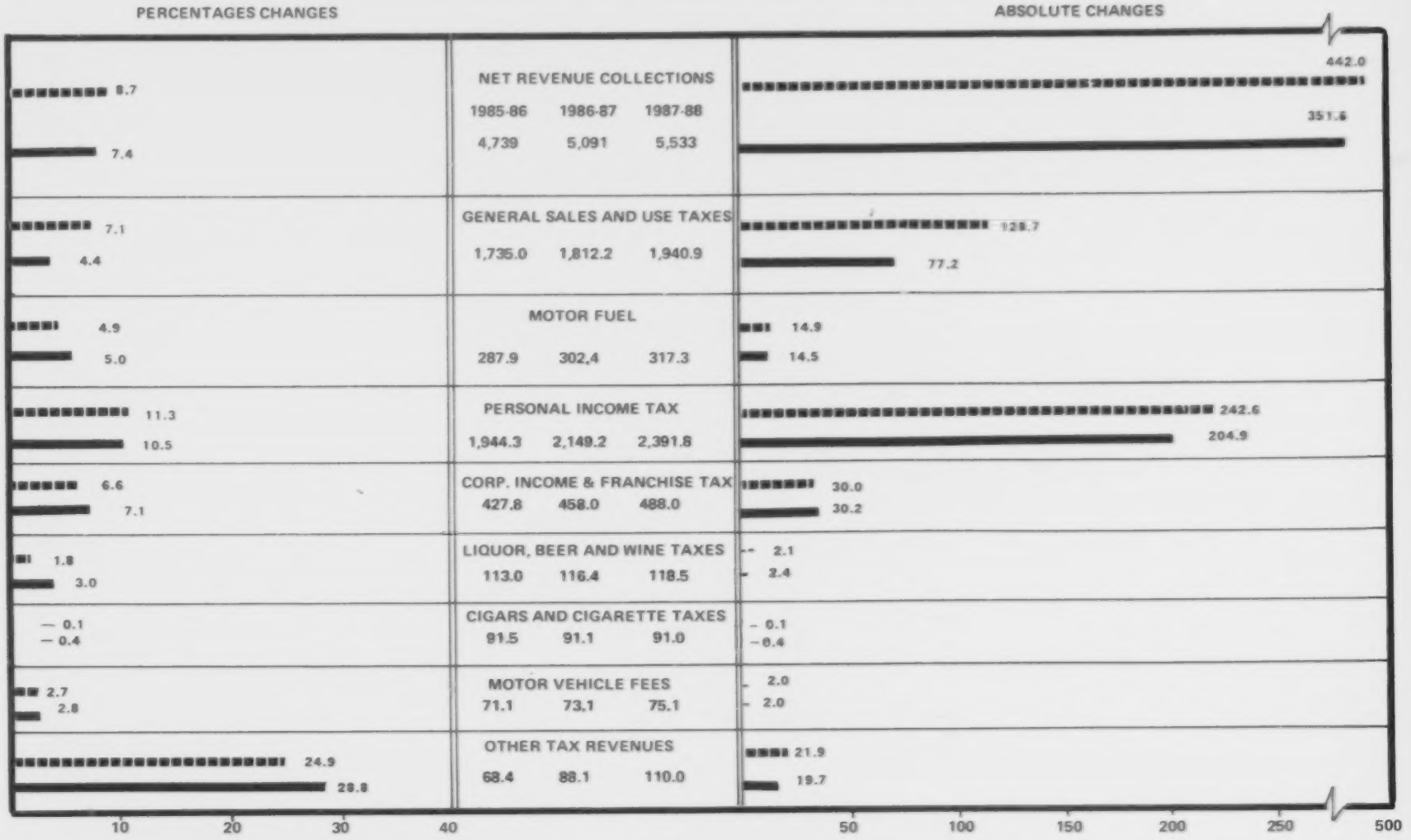
## MONTHLY REVENUE DEPARTMENT COLLECTIONS

| MONTH | FYE 1985 | FYE 1986 | FYE 1987 | FYE 1988 | FYE 1989 |
|---|---|---|---|---|---|
| July | $283,875,687 | $333,428,533 | $356,467,733 | $384,274,308 | $415,658,077 |
| August | 360,573,600 | 392,731,514 | 410,794,057 | 449,407,121 | 470,286,524 |
| September | 393,668,139 | 429,844,710 | 456,548,495 | 501,993,755 | 540,012,889 |
| October | 317,686,167 | 344,149,885 | 360,678,714 | 410,547,543 | 442,264,070 |
| November | 360,907,851 | 390,228,463 | 415,510,516 | 473,429,341 | 474,064,486 |
| December | 348,245,109 | 378,281,826 | 407,719,798 | 445,754,409 | |
| January | 405,621,310 | 439,926,507 | 468,747,724 | 507,406,878 | |
| February | 342,979,681 | 373,288,790 | 405,368,535 | 448,955,900 | |
| March | 293,212,518 | 318,954,307 | 363,939,500 | 404,150,258 | |
| April | 440,335,598 | 460,589,707 | 498,184,848 | 546,566,206 | |
| May | 437,196,212 | 458,405,059 | 489,872,854 | 514,265,705 | |
| June | 389,252,914 | 435,560,031 | 460,079,569 | 457,388,033 | |

SOURCE: Controller's Office, Georgia Department of Revenue

## CHART 1.– CHANGES IN MAJOR STATE TAX REVENUES, REVENUE DEPARTMENT, FISCAL YEAR ENDED IN 1986, 1987 AND 1988

(Dollar amounts in millions)




* CHANGES WERE COMPUTED FROM UNROUNDED FIGURES

LEGEND

FYE 1987 TO FYE 1988

FYE 1986 TO FYE 1987

## TABLE H-2.—NET REVENUE COLLECTIONS BY KIND OF TAX, GEORGIA DEPARTMENT OF REVENUE FOR FISCAL YEARS ENDED IN 1986, 1987 AND 1988
### (Net of Commissions and Refunds (1)

Dollar amounts for fiscal years ending June 30

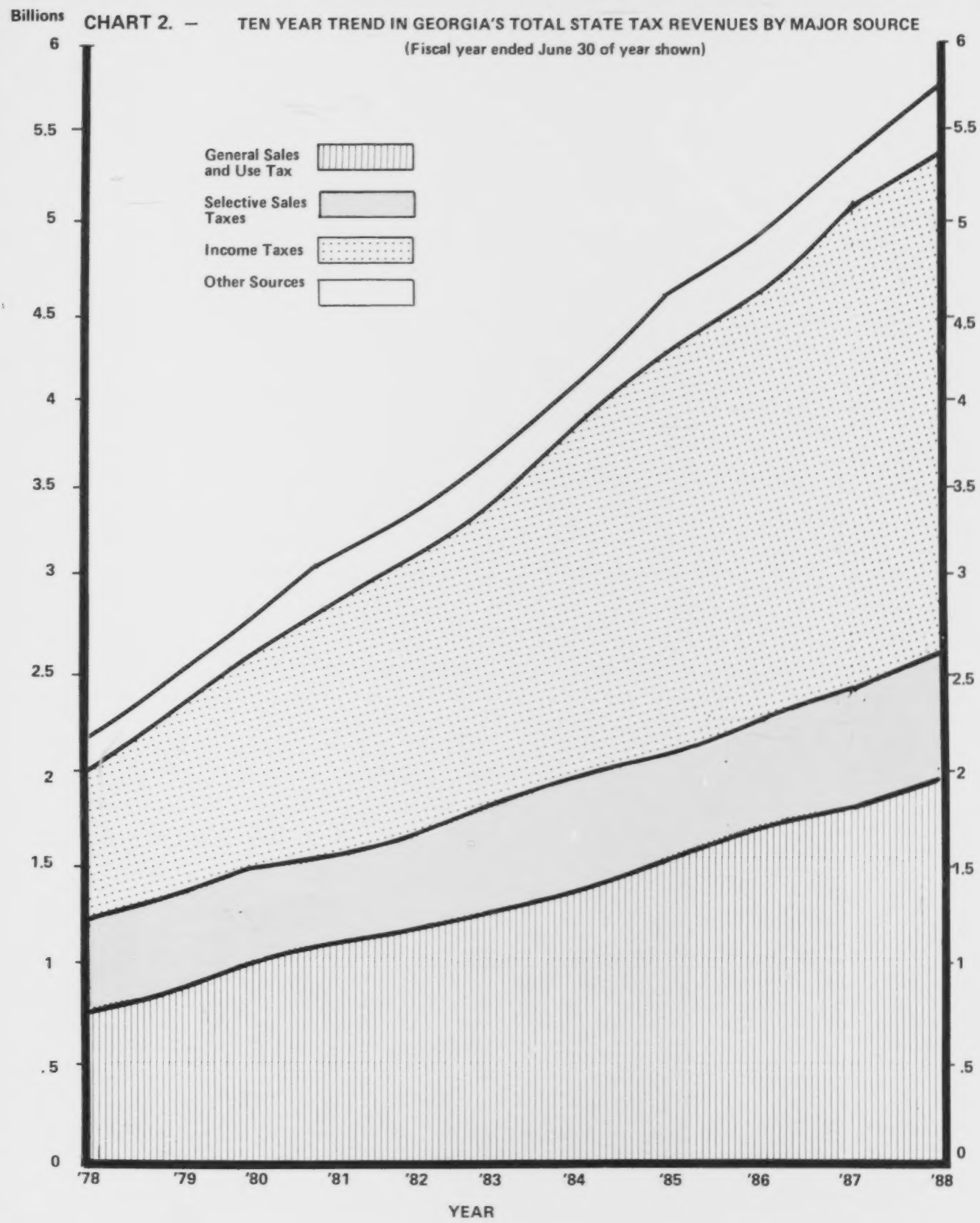
| | | 1986 | 1987 | 1988 |
|---|---|---|---|---|
| Motor fuels | (2) | 287,931,602.38 | 302,451,676.93 | 317,351,688.79 |
| Cigar and cigarette | | 91,536,381.26 | 91,061,229.83 | 91,009,860.38 |
| Liquor | | 37,814,783.28 | 38,267,398.58 | 38,585,424.78 |
| Beer | | 59,662,899.27 | 62,019,932.98 | 63,948,100.28 |
| Wine | | 15,541,817.57 | 16,134,053.73 | 15,968,980.92 |
| SELECTIVE SALES TAX | | 492,487,483.76 | 509,934,292.05 | 526,864,055.15 |
| GENERAL SALES AND USE TAXES | (4) | 1,734,957,597.87 | 1,812,267,122.71 | 1,940,922,652.04 |
| PERSONAL INCOME TAXES | | 1,944,294,477.39 | 2,149,234,824.50 | 2,391,771,211.03 |
| Financial Institutions occupation tax | | 3,844,966.19 | 5,384,102.86 | 5,897,141.79 |
| Corporation license (franchise taxes) | | 13,776,334.50 | 14,252,281.53 | 14,966,668.01 |
| Corporation income taxes | | 414,050,958.74 | 443,791,620.89 | 473,072,432.13 |
| CORPORATION INCOME AND LICENSE TAXES | | 431,672,259.43 | 463,428,005.28 | 493,936,241.93 |
| License tags | (3) | 61,196,959.20 | 62,734,380.02 | 64,859,170.81 |
| Title registration fees | | 9,888,809.50 | 10,391,239.00 | 10,244,986.50 |
| MOTOR VEHICLE FEES | | 71,085,768.70 | 73,125,619.02 | 75,104,157.31 |
| ESTATE TAXES | | 25,798,021.66 | 30,289,175.99 | 54,203,829.01 |
| General Property digest (real and tangible personal) | | 13,046,124.21 | 15,241,559.75 | 17,683,109.32 |
| Public utilities, ad valorem tax | | 1,189,128.39 | 1,204,130.36 | 1,437,252.18 |
| Public Service Commission (utility fees) | | 555,717.80 | 563,890.98 | 560,261.66 |
| Intangible property tax | | 100,725.24 | 127,045.14 | 132,489.61 |
| Intangibles, recording fees | | 295,119.66 | 458,725.94 | 335,823.40 |
| Interest and other property tax revenues | | 190,953.86 | 180,832.08 | 140,413.79 |
| PROPERTY TAXES | | 15,377,769.16 | 17,776,184.25 | 20,289,349.96 |
| Fuel (mileage tax) | (-) | 13,918.64 | (-) 65,466.35 | (-) 938,199.38 |
| Motor fuel truck fees | | 2,799,977.76 | 2,887,173.70 | 2,926,120.20 |
| MOTOR CARRIERS, TAXES AND FEES | | 2,813,896.40 | 2,821,707.35 | 1,987.920.82 |
| Liquor dealers, licenses | | 436,850.00 | 421,150.00 | 429,390.00 |
| Beer dealers, licenses | | 743,350.00 | 754,150.00 | 764,000.00 |
| Cigar and cigarette dealers, licenses | | 11,400.00 | 7,190.00 | 12,980.00 |
| Wine dealers, licenses | | 561,175.00 | 581,600.00 | 598,650.00 |
| Motor fuel distributors' fees | | 8,425.00 | 7,640.00 | 5,225.00 |
| Contractors fees | | 3,300.00 | 2,850.00 | 3,720.00 |
| Property transfer fees | | 120,477.00 | 119,599.64 | 125,943.49 |
| Local Sales Tax 1% collection fees | | 6,362,756.55 | 7,318,324.64 | 8,070,260.84 |
| Other collections | | 12,288,181.36 | 22,532,632.78 | 17,570,447.38 |
| OTHER TAXES OR FEES | | 20,535,914.91 | 31,745,137.06 | 27,580,616.71 |
| TOTAL NET REVENUE COLLECTIONS | | 4,739,023,189.28 | 5,090,622,068.21 | 5,532,660,033.96 |

(1) Commissions authorized by law for collecting and assessing totaled $ 59,799,574.39 in FYE 1986, $ 62,656,322.44 in FYE 1987 and $ 66,728,131.41 in FYE 1988. Refunds paid through the Department of Administrative Services totaled $ 394,883,415.12 in FYE 1986, $ 473,340,048.05 in FYE 1987 and $ 511,953,540.94 in FYE 1988.

(2) Amounts for motor carrier fuel (mileage) tax are included in "motor fuel taxes" amounts shown in Chart 1.

(3) Total excludes accounts receivable (law allows the purchase of certain tags on a quarterly installment basis).

(4) Total includes Motor Fuel Sales Tax of $ 102,108,105.28 in FYE 1986, $ 80,346,936.90 in FYE 1987 and $ 92,463,218.73 in FYE 1988.


Billions
CHART 2. — TEN YEAR TREND IN GEORGIA'S TOTAL STATE TAX REVENUES BY MAJOR SOURCE
(Fiscal year ended June 30 of year shown)
General Sales and Use Tax
Selective Sales Taxes
Income Taxes
Other Sources
6
5.5
5
4.5
4
3.5
3
2.5
2
1.5
1
.5
0
'78
'79
'80
'81
'82
'83
'84
'85
'86
'87
'88
YEAR

## TABLE H-3.—TREND IN GEORGIA'S TOTAL STATE TAX REVENUES BY MAJOR SOURCE
### 1978 – 1988
### (Millions of dollars)

| Fiscal Year | Department of Revenue | Other Agencies | Grand Total (1) | Breakdown of grand total by major source | | | |
|---|---|---|---|---|---|---|---|
| | | | | General Sales and Use | Selective Sales Taxes | Income Taxes (2) | Other Taxes or Fees |
| 1978 | 2,094 | 85 | 2,179 | 791 | 480 | 807 | 100 |
| 1979 | 2,354 | 89 | 2,443 | 892 | 497 | 955 | 99 |
| 1980 | 2,625 | 97 | 2,721 | 1,006 | 497 | 1,112 | 106 |
| 1981 | 2,911 | 103 | 3,014 | 1,108 | 497 | 1,289 | 120 |
| 1982 | 3,162 | 114 | 3,276 | 1,189 | 503 | 1,451 | 133 |
| 1983 | 3,389 | 110 | 2,499 | 1,271 | 507 | 1,581 | 140 |
| 1984 | 3,819 | 126 | 3,945 | 1,461 | 537 | 1,780 | 167 |
| 1985 | 4,374 | 142 | 4,516 | 1,633 | 568 | 2,134 | 181 |
| 1986 | 4,739 | 157 | 4,896 | 1,735 | 591 | 2,358 | 212 |
| 1987 | 5,091 | 216 | 5,307 | 1,821 | 664 | 2,593 | 238 |
| 1988 | 5,533 | 233 | 5,766 | 1941 | 677 | 2,865 | 283 |
| 1978 | 96.1% | 3.9% | 100% | 36.3% | 22.0% | 37.0% | 4.6% |
| 1988 | 96.0% | 4,0% | 100% | 33.7% | 11.7% | 49.7% | 4.9% |

(1) Because of rounding, detail may not add to totals; percentages computed from unrounded figures.
(2) Since January 1966 corporation license taxes have been reported on a combined form with corporation income taxes and, because of reporting errors, a precise separation is not available.

## TABLE H-4. — COMPARATIVE TRENDS IN GEORGIA'S PERSONAL INCOME AND STATE INCOME TAX RECEIPTS, 1970 TO 1988

| Fiscal Year ending June 30 (1) | Total personal income | | Personal income tax receipts | | "Income elasticity ratio" (2) |
|---|---|---|---|---|---|
| | Amount (millions of $) | Change from prior year (%) | Net amount ($1,000) | Change from prior year (%) | |
| 1970 | 14,328 | 12.4 | 164,553 | 18.2 | 1.468 |
| 1971 | 15,551 | 8.5 | 183,353 | 11.4 | 1.341 |
| 1972 | 17,058 | 9.7 | 232,785 | 27.0 | 2.784 |
| 1973 | 19,256 | 12.9 | 285,091 | 22.5 | 1.744 |
| 1974 | 21,881 | 13.6 | 340,705 | 19.5 | 1.434 |
| 1975 | 24,153 | 10.4 | 373,454 | 9.6 | .923 |
| 1976 | 25,942 | 7.4 | 413,188 | 10.6 | 1.432 |
| 1977 | 28,966 | 11.7 | 495,616 | 20.0 | 1.709 |
| 1978 | 32,071 | 10.7 | 604,084 | 21.9 | 2.047 |
| 1979 | 36,442 | 13.6 | 729,479 | 20.8 | 1.529 |
| 1980 | 41,027 | 12.6 | 872,836 | 19.7 | 1.563 |
| 1981 | 45,812 | 11.7 | 1,037,181 | 18.8 | 1.607 |
| 1982 | 51,830 | 13.1 | 1,181,832 | 13.9 | 1.061 |
| 1983 | 55,803 | 7.7 | 1,342,051 | 13.6 | 1.766 |
| 1984 | 61,254 | 9.8 | 1,466,066 | 9.2 | .939 |
| 1985 | 68,992 | 12.6 | 1,718,317 | 17.2 | 1.365 |
| 1986 | 75,508 | 9.4 | 1,944,294 | 13.2 | 1.404 |
| 1987 | 82,078 | 8.7 | 2,149,235 | 10.5 | 1.207 |
| 1988 | 88,977 | 8.4 | 2,391,771 | 11.3 | 1.345 |

(1) Personal income amounts are for immediately preceding calendar year.
(2) Ratio of the percentage change in tax receipts to percentage change in personal income. This is a measure of the sensitivity of personal income tax revenue to changes in personal income. A ratio of 1,000 would indicate identical rates of change for income and tax yield.

Sources: U.S. Department of Commerce, Office of Business Economics; and Georgia Department of Revenue.

**CHART 3**

**GEORGIA AND SOUTHEAST**

**PER CAPITA PERSONAL INCOME AS A PERCENT OF UNITED STATES**

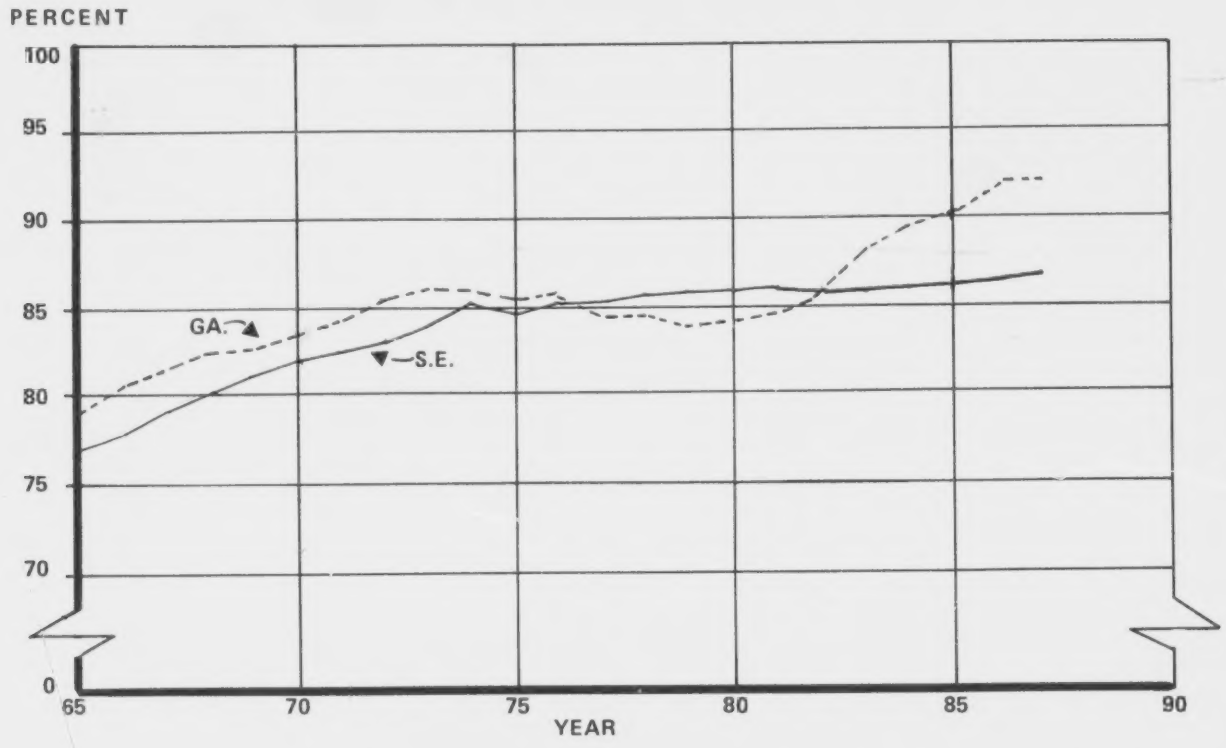
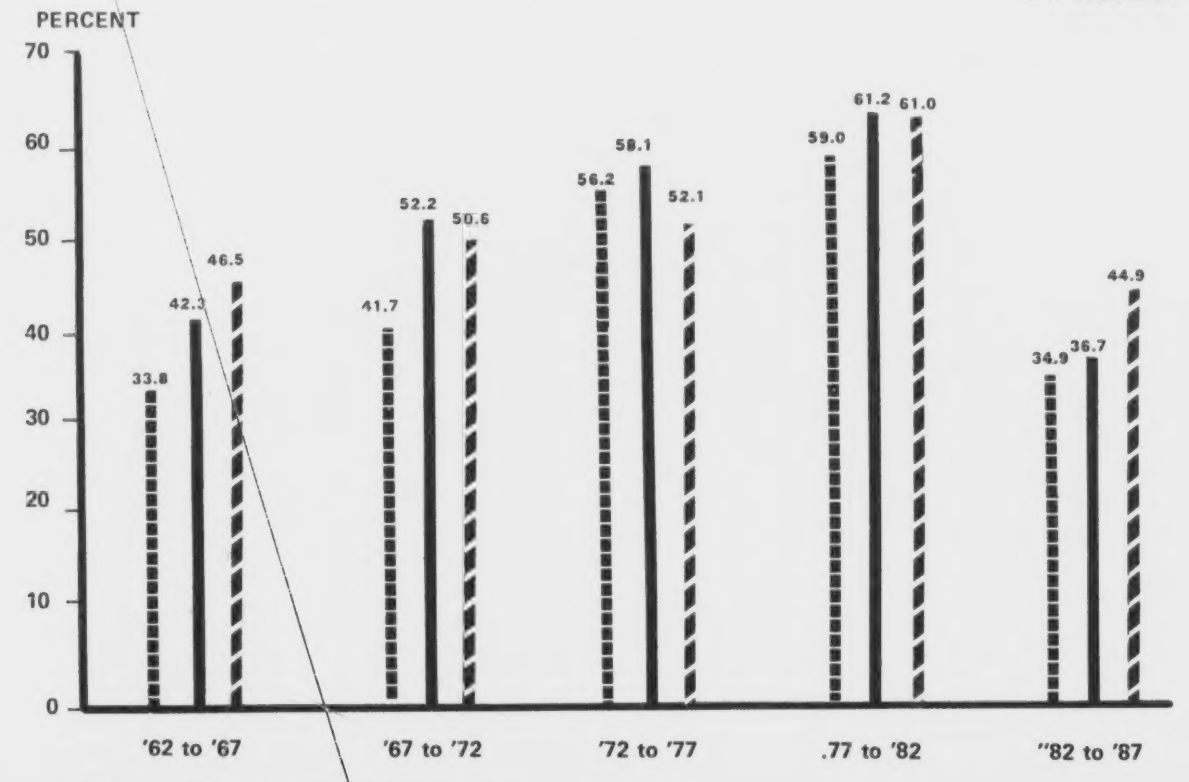



**CHART 4**

**PER CAPITA PERSONAL INCOME**

**PER CENT INCREASE COMPARISONS BY PERIOD**




SOURCE: August 1988 Survey of Current Business

CHART 5

GEORGIA AND SOUTHEAST

TOTAL PERSONAL INCOME AS A PERCENT OF UNITED STATES

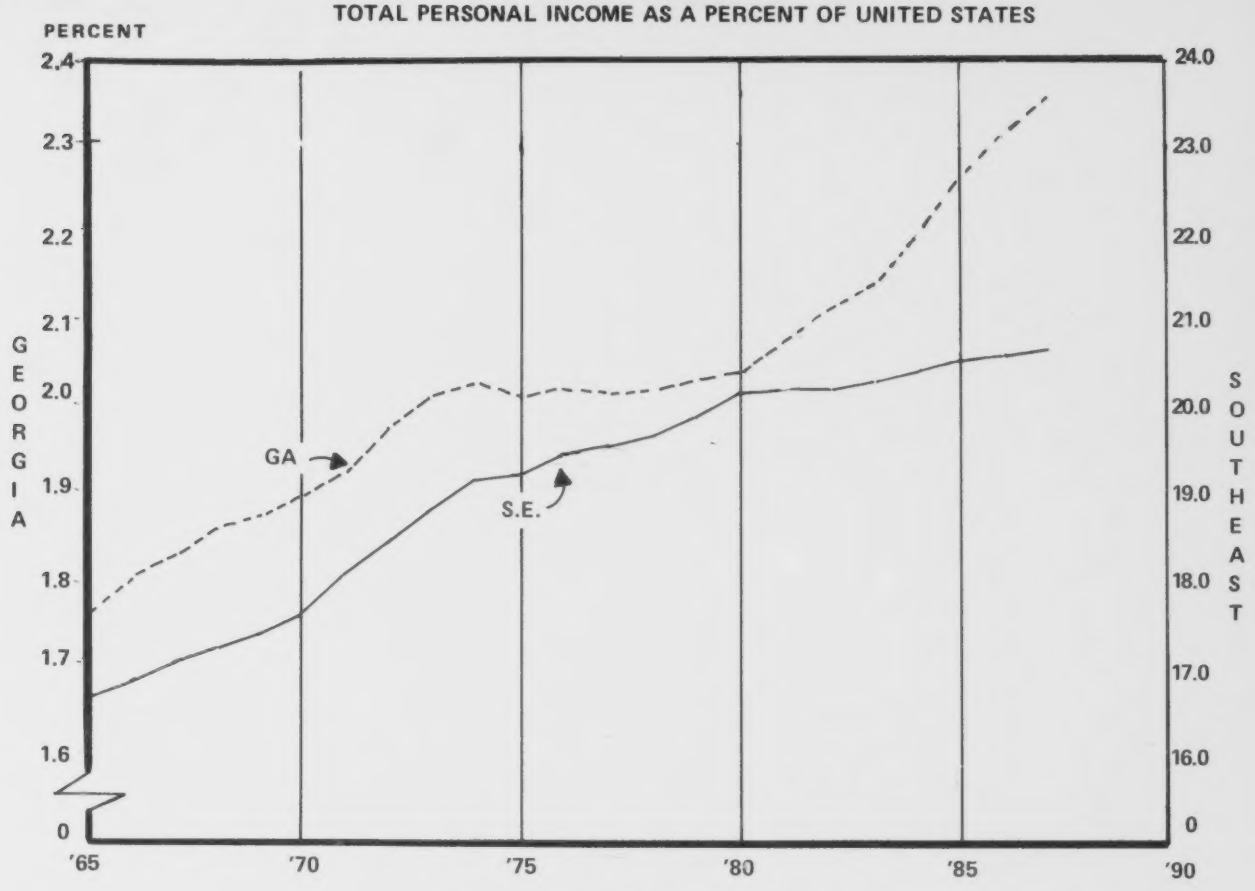
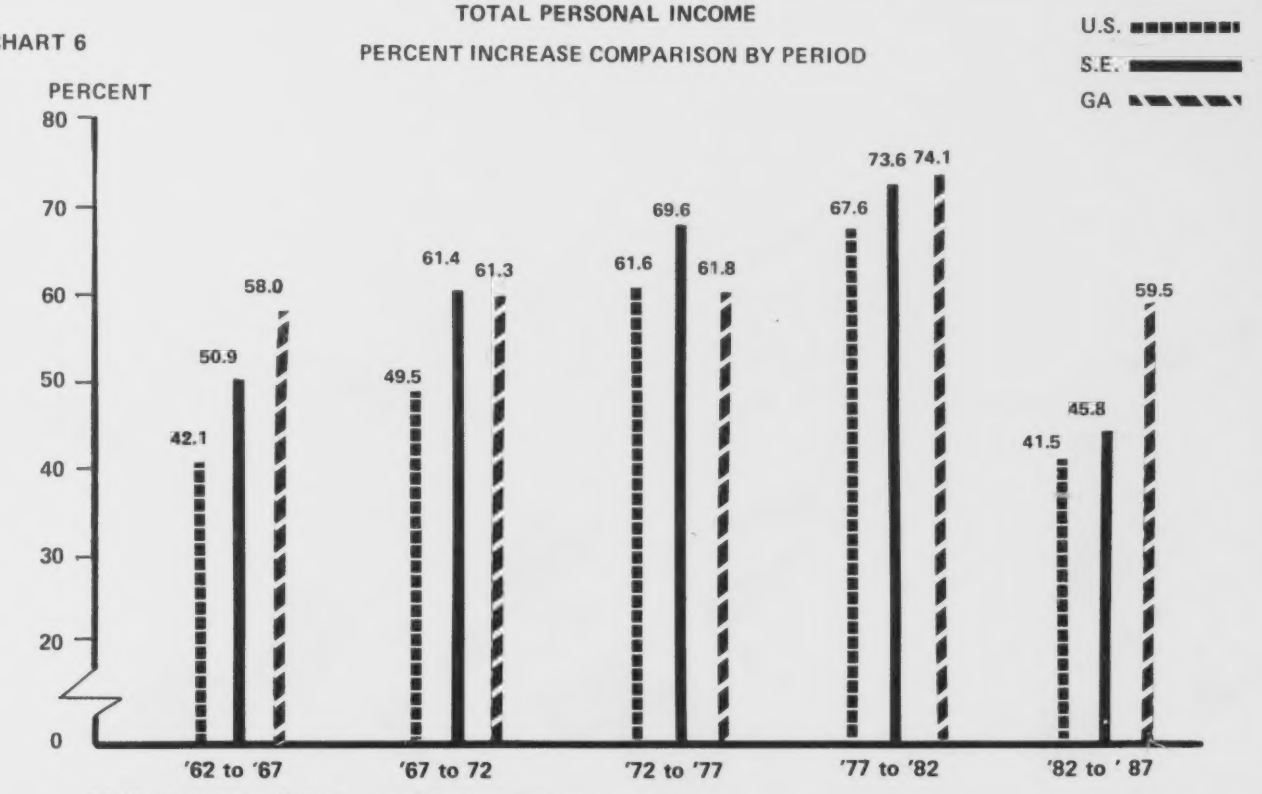



CHART 6

TOTAL PERSONAL INCOME

PERCENT INCREASE COMPARISON BY PERIOD

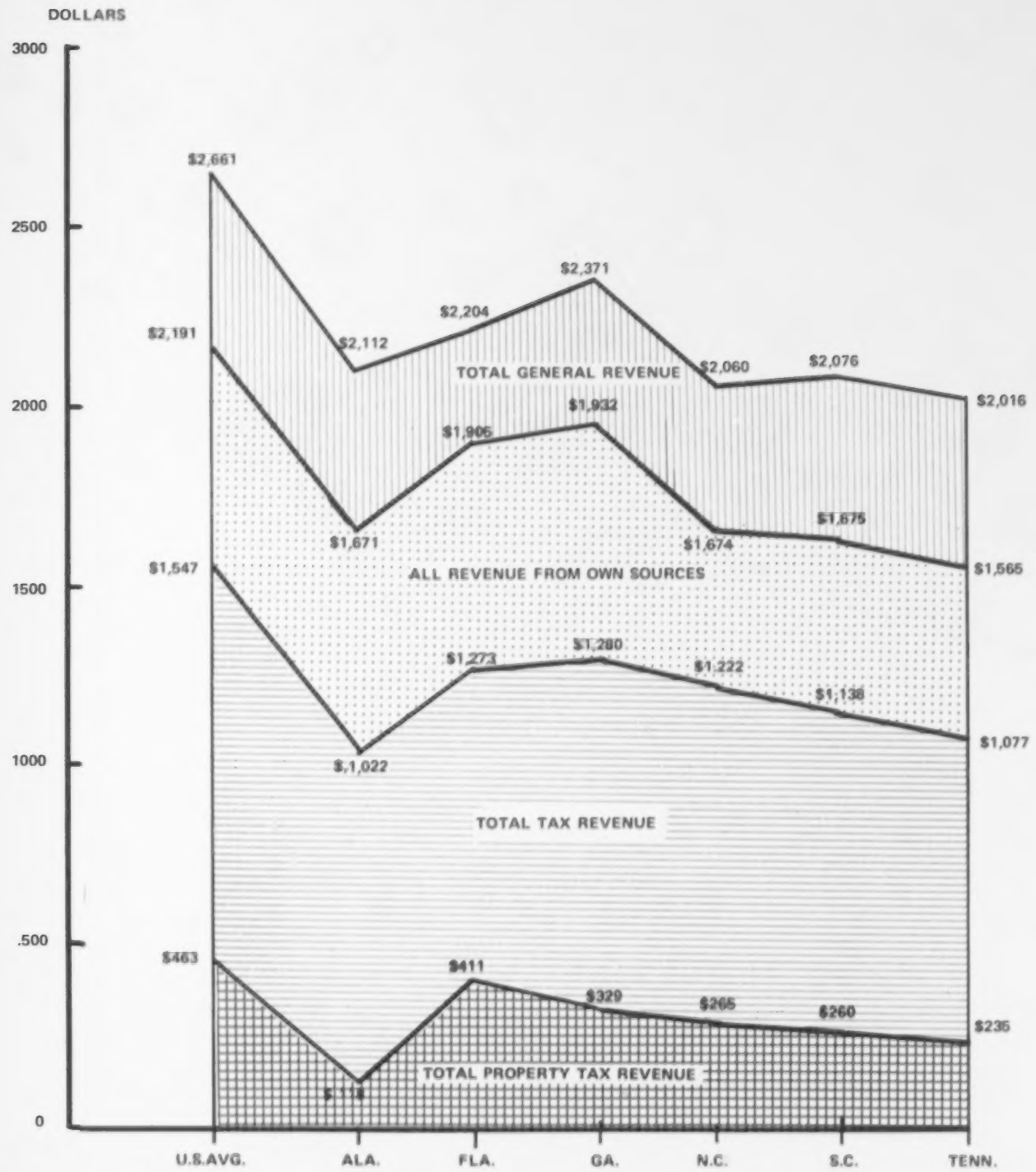



SOURCE: August 1988 Survey of Current Business

## PER CAPITA AMOUNTS OF SELECTED ITEMS

CHART 7

### 1985-86 STATE AND LOCAL REVENUE COMPARISONS

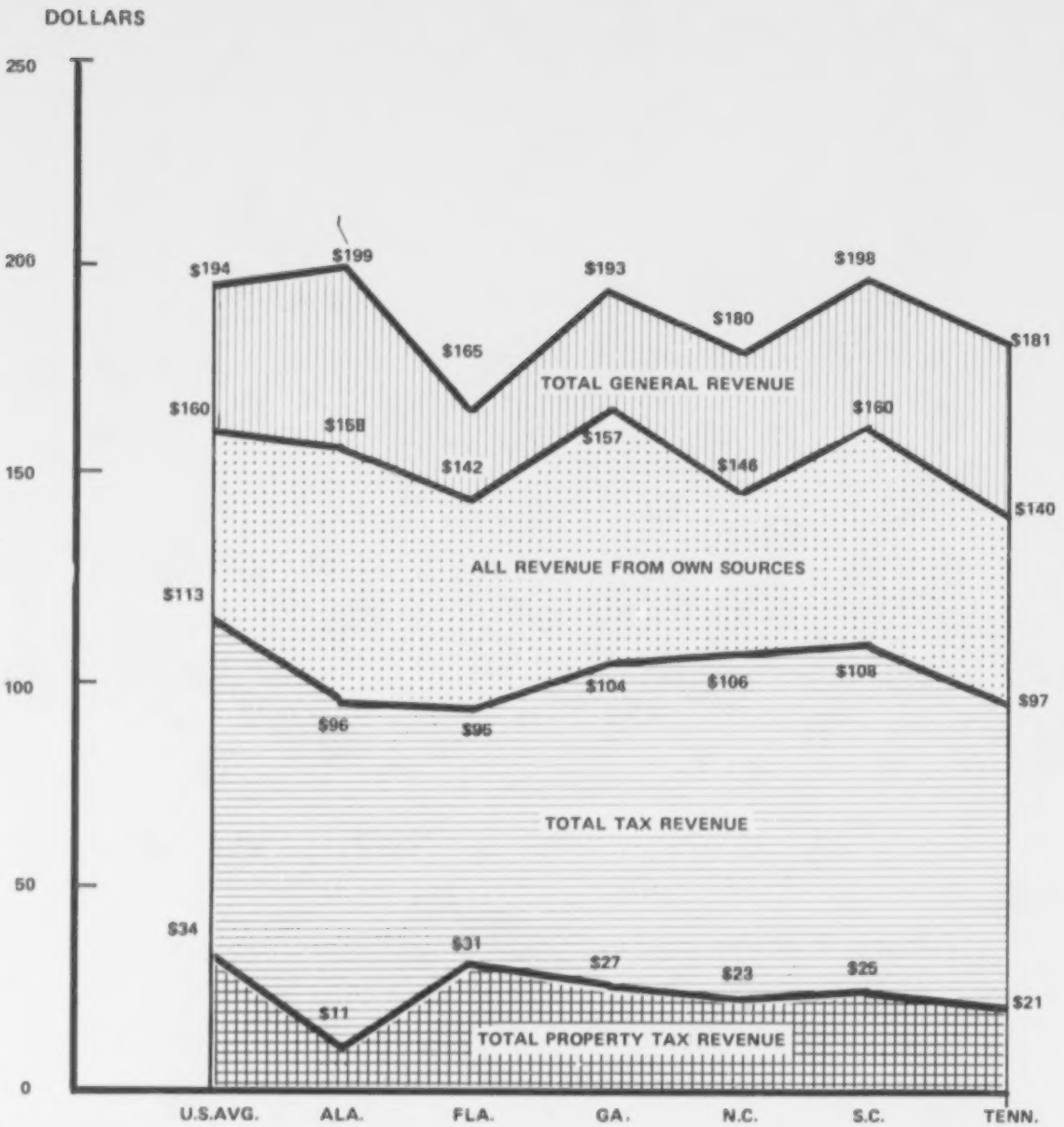



SOURCE: GOVERNMENT FINANCES/GF- 86 NO. 5 – BUREAU OF THE CENSUS

## GENERAL REVENUE PER $1,000 OF PERSONAL INCOME

### 1985-86 STATE AND LOCAL REVENUE COMPARISONS

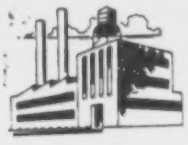
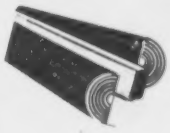
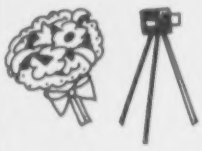
CHART 8




SOURCE: Government finances / GF-86 No. 5 - Bureau of the Census

## Table 1. - SALES AND USE TAX REVENUES BY BUSINESS GROUP, FISCAL YEAR ENDED JUNE 30, 1988

(Because of rounding, detail may not add to totals)

| | | | | |
|---|---|---|---|---|
| | |  | |  |
| General Merchandise | Food | Manufacturers | Utilities | Lumber |
| $ 255, 402, 335 | $ 411,493,638 | $ 125,613,029 | $ 244,735,687 | $ 141,194,758 |
| |  | | | |
| Apparel | Miscellaneous | Services | Automotive | Furniture |
| $ 49,952,168 | $ 121,552,713 | $ 155,027,863 | $ 325,851,062 | $ 119,870,337 |

| | |
|---|---|
| TOTAL ALL GROUPS | $1,950,693,589.38 |
| Accounting adjustments net | (-) 9,770,937.34 |
| TOTAL "NET COLLECTIONS" | 1,940,922,652.04 |
| Vendor discount | 57,185,326.29 |
| Adjusted total revenue | 1,998,107,978.33 |

NOTE: Data is for 3% State rate, excludes 1% for local areas.

## TABLE 2 – ADJUSTED GROSS SALES AND USE TAX RECEIPTS* BY BUSINESS GROUP, 1987 WITH INDEX CHANGE

## (CALENDAR YEARS OF BUSINESS ACTIVITY)

| BUSINESS GROUP | SALES TAX ($) | USE TAX ($) | INDEX (1977= 100) | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | SALESX TAX | | | USE TAX | | |
| | | | 1985 | 1986 | 1987 | 1985 | 1986 | 1987 |
| Food | 404,889,268 | 5,288,095 | 210 | 236 | 251 | 305 | 394 | 500 |
| Appearl | 49,753,226 | 172,316 | 222 | 246 | 269 | 305 | 949 | 407 |
| General Merchandise | 247,311,494 | 3,049,815 | 201 | 207 | 224 | 287 | 285 | 239 |
| Automotive | 316,129,456 | 3,330,499 | 217 | 215 | 224 | 297 | 168 | 167 |
| Furniture,home furnishings, etc. | 108,996,931 | 5,668,109 | 297 | 305 | 335 | 637 | 733 | 825 |
| Lumber | 131,085,812 | 13,343,098 | 413 | 446 | 461 | 81 | 82 | 80 |
| Services | 146,384,231 | 5,308,531 | 260 | 315 | 325 | 390 | 369 | 489 |
| Manufacturers | 73,793,820 | 47,334,867 | 224 | 248 | 243 | 210 | 206 | 228 |
| Utilities (including transportation) | 168,395,764 | 71,969,810 | 229 | 210 | 264 | 233 | 248 | 232 |
| All other (Miscellaneous) | 104,522,764 | 14,298,264 | 238 | 268 | 309 | 196 | 209 | 220 |
| Total | 1,751,262,766 | 169,763,404 | 233 | 245 | 263 | 202 | 207 | 210 |

* Adjusted gross sales tax receipts relate directly to taxable sales in Georgia by Georgia firms. Gross use tax receipts relate directly to taxable purchases by Georgia firms from suppliers outside Georgia. The above tax amounts represent three percent of gross taxable sales (or purchases), with adjustments for vendors compensation paid, penalty and interest payments, refunds, returned checks, overpayments, and underpayments.

## TABLE 3 – GROWTH TREND OF PERSONAL INCOME TAX

| Year of Earnings | Number of Returns | Adjusted Gross Income Reported | Taxable Income Reported | Tax Liability |
|---|---|---|---|---|
| 1972 | 1,438,067 | 14,164,826,058 | 7,147,540,387 | 253,680,538 |
| 1973 | 1,478,586 | 14,859,857,353 | 7,892,306,717 | 288,763,782 |
| 1974 | 1,565,501 | 16,819,133,491 | 9,263,429,282 | 348,955,287 |
| 1975 | 1,564,756 | 17,476,066,428 | 9,718,161,440 | 371,686,108 |
| 1976 | 1,652,395 | 19,603,356,335 | 11,395,151,806 | 449,918,680 |
| 1977 | 1,725,254 | 21,549,295,562 | 13,186,306,090 | 534,564,434 |
| 1978 | 1,809,689 | 24,463,751,255 | 15,438,847,299 | 648,023,769 |
| 1979 | 1,898,767 | 27,647,850,110 | 18,025,369,427 | 781,341,881 |
| 1980 | 1,949,947 | 30,808,901,457 | 20,647,277,254 | 918,162,124 |
| 1981 | 2,022,019 | 34,254,338,431 | 23,429,341,151 | 1,068,935,896 |
| 1982 | 2,037,512 | 36,730,568,217 | 25,559,712,006 | 1,198,733,931 |
| 1983 | 2,100,137 | 40,189,744,005 | 28,255,634,758 | 1,345,337,541 |
| 1984 | 2,220,361 | 44,832,426,607 | 32,142,678,582 | 1,555,489,821 |
| 1985 | 2,310,052 | 49,028,039,229 | 35,445,198,884 | 1,741,511,900 |
| 1986 | 2,410,440 | 54,170,564,498 | 37,169,975,325* | 1,984,216,502 |

### NUMERICAL INCREASE ANNUALLY

| Year of Earnings | Number of Returns | Adjusted Gross Income Reported | Taxable Income Reported | Tax Liability |
|---|---|---|---|---|
| 1973 | 40,519 | 695,031,295 | 744,766,330 | 35,083,244 |
| 1974 | 86,915 | 1,959,276,138 | 1,371,122,565 | 60,191,505 |
| 1975 | — 745 | 656,932,937 | 454,732,158 | 22,730,821 |
| 1976 | 87,639 | 2,127,289,907 | 1,676,990,366 | 78,232,572 |
| 1977 | 73,359 | 1,945,939,227 | 1,791,154,284 | 84,645,754 |
| 1978 | 84,435 | 2,914,455,693 | 2,252,541,209 | 113,459,335 |
| 1979 | 89,078 | 3,184,098,855 | 2,586,522,128 | 133,318,112 |
| 1980 | 51,180 | 3,161,051,347 | 2,621,907,827 | 136,820,243 |
| 1981 | 72,072 | 3,445,436,974 | 2,782,063,897 | 150,773,772 |
| 1982 | 15,493 | 2,476,229,786 | 2,130,370,855 | 129,798,035 |
| 1983 | 62,625 | 3,459,175,788 | 2,695,922,752 | 146,603,610 |
| 1984 | 120,224 | 4,642,802,826 | 2,887,043,824 | 210,152,280 |
| 1985 | 89,691 | 4,195,612,622 | 3,302,520,302 | 186,022,079 |
| 1986 | 100,388 | 5,142,525,269 | 1,724,776,441* | 242,704,602 |

### PERCENTAGE INCREASE ANNUALLY

| Year of Earnings | Number of Returns | Adjusted Gross Income Reported | Taxable Income Reported | Tax Liability |
|---|---|---|---|---|
| 1973 | 2.82% | 4.91% | 10.42% | 13.83% |
| 1974 | 5.88% | 13.19% | 17.37% | 20.84% |
| 1975 | – 0.05% | 3.91% | 4.91% | 6.51% |
| 1976 | 5.60% | 12.17% | 17.26% | 21.05% |
| 1977 | 4.42% | 9.93% | 15.72% | 18.81% |
| 1978 | 4.89% | 13.52% | 17.08% | 21.22% |
| 1979 | 4.92% | 13.02% | 16.53% | 20.57% |
| 1980 | 2.69% | 11.43% | 14.55% | 17.51% |
| 1981 | 3.70% | 11.18% | 13.47% | 16.42% |
| 1982 | 0.77% | 7.23% | 9.09% | 12.14% |
| 1983 | 3.07% | 9.42% | 10.55% | 12.23% |
| 1984 | 5.73% | 11.55% | 13.76% | 15.62% |
| 1985 | 4.05% | 9.36% | 10.27% | 11.96% |
| 1986 | 4.35% | 10.49% | 4.87%* | 13.94% |

NOTE: Returns are filed the year after earning. Statistical data is available the year after returns are filed.

*Not reported on 500EZ tax form.

## Table 4.—MOTOR FUELS AND MOTOR CARRIERS: DETAILED REVENUE DATA FOR FISCAL YEAR ENDED IN 1988

### MOTOR FUELS

| | |
|---|---|
| **GROSS TAXABLE GALLONAGE BY PRODUCT** | |
| Gasoline | 3,467,492,766 |
| Diesel fuel | 800,189,671 |
| Liquefield | 10,337,563 |
| Total, motor fuels | 4,278,020,00 |
| **TAX REVENUES BY PRODUCT (DOLLARS** | |
| Gross collections | |
| Gasoline | 259,836,112.32 |
| Diesel fuel | 60,466,944.00 |
| LPG | 775,314.00 |
| Subtotal | 321,078,370.32 |
| Penalties and interest | 327,783.43 |
| Total | 321,406,153.75 |
| **COMMISSIONS DEDUCTED BY DEALERS AND DISTRIBUTORS** | |
| Gasoline | 1,901,476.18 |
| Diesel fuel | 452,270.00 |
| LPG | 4,747.00 |
| Total | 2,358,493.18 |
| **REFUNDS AND OTHER ACCOUNTING ADJUSTMENTS** | 1,695,971.78 |
| Tax revenue, motor fuels, net of commissions and refunds | 317,351,688.79 |

### MOTOR CARRIERS

| | |
|---|---|
| **SOURCE AND AMOUNT OF REVENUE (DOLLARS)** | |
| Motor carrier fuel (mileage) tax | |
| Gross tax receipts | 3,977,076.06 |
| Interest and penalties | 82,787.80 |
| Subtotal | 4,059,863.86 |
| Adjustments (refunds, etc.) | (-) 4,998,063.24 |
| Net receipts, mileage tax | (-) 938,199.38 |
| **MOTOR FUEL TRUCK REGISTRATION FEES** | |
| Gross fees, 1987 decals | 86,322.00 |
| Gross fees, 1988 decals | 1,749,096.00 |
| Subtotal | 1,835,418.00 |
| Adjustments, net. | 1,090,702.20 |
| Net receipt, motor fuel truck fees | 2,926,120.20 |
| Total net receipts motor carriers tax and fees | 1,987,920.82 |
| **MOTOR FUEL DISTRIBUTORS** | |
| Net receipts, motor fuel distributors' fees | 5,225.00 |

## Table 5 — GEORGIA PERSONAL INCOME—RETURNS BY INCOME CLASS —— 1986 INCOME

| GA | AGI | NO RETS | % TOT RETS. | NET TAXABLE INC. | % TOTAL NTI | AVERAGE NTI | TOTAL TAX | AVG. TAX | NO DEP. |
|---|---|---|---|---|---|---|---|---|---|
| OVER | 100,000 | 34,231 | 1.4 | 5,076,421,016 | 13.7 | 148,298.94 | 342,211,423 | 10,026.33 | 56,524 |
| OVER | 50,000 | 190,658 | 7.9 | 9,175,346,929 | 24.7 | 48,124.64 | 506,642,330 | 2,657.34 | 268,038 |
| OVER | 30,000 | 399,638 | 16.6 | 10,981,518,160 | 29.5 | 27,478.66 | 564,536,965 | 1,412.62 | 481,268 |
| OVER | 25,000 | 159,754 | 6.6 | 2,905,082,271 | 7.8 | 18,184.72 | 145,053,100 | 907.98 | 160,523 |
| OVER | 20,000 | 189,887 | 7.9 | 2,569,028,802 | 6.9 | 13,529.25 | 127,352,246 | 670.67 | 167,635 |
| OVER | 15,000 | 244,278 | 10.1 | 2,188,938,078 | 5.9 | 8,960.85 | 108,828,414 | 445.51 | 188,149 |
| OVER | 14,000 | 57,555 | 2.4 | 387,701,856 | 1.0 | 6,736.20 | 18,210,531 | 316.40 | 41,122 |
| OVER | 13,000 | 59,828 | 2.5 | 358,245,616 | 1.0 | 5,987.93 | 17,050,549 | 284.99 | 41,698 |
| OVER | 12,000 | 61,615 | 2.6 | 333,232,690 | .9 | 5,408.30 | 14,775,101 | 239.80 | 41,917 |
| OVER | 11,000 | 62,879 | 2.6 | 290,434,636 | .8 | 4,618.94 | 12,818,279 | 203.86 | 41,398 |
| OVER | 10,000 | 64,913 | 2.7 | 265,388,451 | .7 | 4,088.37 | 11,172,598 | 172.12 | 41,718 |
| OVER | 9,000 | 66,691 | 2.8 | 223,638,626 | .6 | 3,353.36 | 9,051,998 | 135.73 | 41,099 |
| OVER | 8,000 | 67,714 | 2.8 | 181,568,123 | .5 | 2,681.40 | 6,818,350 | 100.69 | 40,134 |
| OVER | 7,000 | 70,055 | 2.9 | 141,763,742 | .4 | 2,023.61 | 4,992,756 | 71.27 | 40,042 |
| OVER | 6,000 | 71,185 | 3.0 | 101,250,445 | .3 | 1,422.36 | 3,335,985 | 46.86 | 38,693 |
| OVER | 5,000 | 72,863 | 3.0 | 62,132,788 | .2 | 852.73 | 2,315,286 | 31.78 | 35,917 |
| OVER | 4,000 | 73,752 | 3.1 | 35,500,329 | .1 | 481.35 | 1,164,389 | 15.79 | 31,570 |
| OVER | 3,000 | 77,188 | 3.2 | 15,222,955 | .0 | 197.22 | 316,968 | 4.11 | 27,677 |
| OVER | 2,000 | 77,763 | 3.2 | 4,330,203 | .0 | 55.68 | 136,340 | 1.75 | 22,819 |
| OVER | 1,000 | 75,257 | 3.1 | 2,321,396 | .0 | 30.85 | 76,469 | 1.02 | 18,317 |
| TO | 1,000 | 232,736 | 9.7 | 1,870,908,193 | 5.0 | 8,038.76 | 86,356,425 | 371.05 | 174,867 |
| TOTALS | | 2,410,440 | | 37,169,975,305 | | 15,420.41 | 1,984,216,502 | 823.18 | 2,001,125 |

COUNTY NO TOT — STATISTICS FOR 1986 - SECTION 1 - BY COUNTY

| TITLE OF FIELD | NUMBER | $ AMOUNT |
|---|---|---|
| FED. AGI | 2238,383 | 55,182,088,622 |
| ADJ TO FED | 29,963 | 163,923,291 |
| ADJ TO FED | 610,814 | 1,231,348,960 CR |
| GA. AGI | 2236,324 | 54,170,564,498 |
| DEDUCTIONS | 1967,685 | 10,426,184,116 |
| ITEMIZED | 1048,924 | 8,336,099,645 |
| WITHHELD | 2092,904 | 1,868,498,367 |
| CR FROM EST | 140,472 | 270,860,519 |
| LOW INC CR | 30,620 | 637,508 |
| TOTAL CREDIT | 2201,396 | 2,173,028,027 |
| NO. G2S FOUND | 2246,942 | |
| NO. DEPENDS | 2001,125 | |
| TP OVER 65 | 250,456 | |
| ADJUSTMENTS | 42,016 | 5,533,423 |

| FOR OTHER YRS. | NUMBER | $ AMOUNT |
|---|---|---|
| TOTAL RETURNS | 48,476 | |
| TOTAL TAX | 16,214 | 5,958,997 |
| TOTAL WITHHELD | 37,593 | 6,018,562 |
| TOTAL PENALTY | 14,029 | 1,232,109 |
| TOTAL INTEREST | 13,987 | 1,039,913 |

| | RESIDENT RETS | NON-RES RETS |
|---|---|---|
| JOINT | 1090,841 | 63,350 |
| SEPARATE | 26,477 | 2,672 |
| SINGLE | 891,897 | 24,647 |
| HEAD-3000 | 284,373 | 6,057 |
| HEAD-1500 | 19,790 | 1,420 |

## Table 6.—DETAILS OF REVENUE FROM SELECTIVE EXCISE TAXES AND BUSINESS LICENSE FEES, FISCAL YEAR ENDED IN 1988

| SOURCE OF REVENUE | AMOUNT |
|---|---|
| **BEER** | |
| Beer taxes | $ 63,776,415.96 |
| Fines and forfeitures | 171,684.32 |
| Total | 63,948,100.28 |
| **CIGAR AND CIGARETTE** | |
| Stamp sales | 90,770,264.91 |
| Additional tax | |
| Fines and forfeitures | 239,595.47 |
| Total | 91,009,860.38 |
| **LIQUOR** | |
| Stamp sales | 38,497,219.06 |
| Additional tax | — |
| Fines and forfeitures | 88,205.72 |
| Total | 38,585,424.78 |
| "MOTOR FUELS" (table 4) | 317,351,688.79 |
| **WINE** | |
| Wine taxes | 15,835,263.07 |
| Additional tax | |
| Fines and forfeitures | 133,717.85 |
| Total | 15,968,980.92 |
| TOTAL, SELECTIVE EXCISE TAXES | 526,864,055.15 |

*All figures are net of refunds and commissions

| SOURCE OF REVENUE | AMOUNT |
|---|---|
| **BEER DEALERS** | |
| Other licenses | $ 4,675.00 |
| Wholesaler licenses | 46,000.00 |
| Retailer licenses | 689,000.00 |
| Penalties | 24,325.00 |
| Net total, beer dealers | 764,000.00 |
| **CIGAR AND CIGARETTE DEALERS** | |
| Wholesaler licenses | 10,500.00 |
| Manufacturer representative licenses | 2,480.00 |
| Net total, C/C dealers | 12,980.00 |
| **LIQUOR DEALERS** | |
| Other Licenses & Fees | 20,740.00 |
| Foreign Producer's Licenses | 8,600.00 |
| Domestic Producers | 2,000.00 |
| Wholesalers licenses & permits | 41,000.00 |
| Retailer licenses | 344,200.00 |
| Penalties | 12,850.00 |
| Net total, liquor dealers | 429,390.00 |
| **WINE DEALERS** | |
| Brokers & Others | 1,000.00 |
| Manufacturers and Importers | 6,500.00 |
| Wholesaler license | 47,000.00 |
| Retailer licenses | 527,250.00 |
| Penalties | 16,900.00 |
| Net total, wine dealers | 598,650.00 |
| Other license revenue | 210,050.00 |
| NET TOTAL, BUSINESS LICENSES FEES | 2,015,070.00 |

## Table 7. — SUMMARY OF REVENUES FROM MOTOR VEHICLE TAGS, TITLES, AND RELATED ITEMS FOR FISCAL YEARS ENDED IN 1986, 1987 AND 1988

**(Because of rounding, dollar detail may not add to totals)**

| SOURCE OF REVENUE | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1986 | 1987 | 1988 |
| TOTAL AMOUNT OF NET * REVENUE (DOLLARS) | 71,085,768.70 | 73,125,619.02 | 75,104,157.31 |
| Tags, total | 61,196,959.20 | 62,734,380.02 | 64,859,170.81 |
| Sold by counties | 36,928,485.50 | 39,320,032.50 | 41,423,707.50 |
| Sold at State Office | 24,268,473.70 | 23,414,347.52 | 23,435,463.31 |
| Titles, total | 9,888,809.50 | 10,391,239.00 | 10,244,986.50 |
| Sold by Counties | 3,805,263.50 | 4,024,748.00 | 4,639,859.50 |
| Sold at State Office | 4,205,877.00 | 4,347,210.00 | 3,613,200.00 |
| Penalties and Adjustments | 1,877,669.00 | 2,019,281.00 | 1,991,927.00 |

*Net revenue amounts take account of refunds commissions retained by county tag agents and other accounting adjustments.

## Table 8.—NUMBER OF MOTOR VEHICLE TAGS SOLD, BY MAJOR CATEGORY AND NUMBER OF TITLES SOLD IN CALENDAR YEARS 1985, 1986 AND 1987

| SOURCE OF REVENUE | 1985 | 1986 | 1987 |
|---|---|---|---|
| TITLES SOLD, TOTAL NUMBER | 1,681,743 | 1,746,230 | 1,761,254 |
| By counties | 836,817 | 881,412 | 955,641 |
| At State Office | 844,932 | 864,818 | 805,613 |
| LICENSE TAGS SOLD, TOTAL NUMBER | 5,041,913 | 5,140,487 | 5,296,845 |
| By counties | 5,038,158 | 5,139,574 | 5,296,837 |
| At State Office | 3,755 | 913 | 8 |
| TAGS BY MAJOR CATEGORY | | | |
| Passenger cars, total | 3,376,026 | 3,410,198 | 3,468,048 |
| Motorcycles, total | 89,556 | 84,543 | 79,887 |
| Trucks, total | 1,186,311 | 1,246,913 | 1,322,258 |
| Trailers, total | 379,120 | 391,173 | 420,558 |
| OTHER MOTOR VEHICLE TAGS | 7,171 | 7,660 | 6,095 |

## Table 9.—TAXABLE VALUES AND TAX RATES, STATE OF GEORGIA FOR GENERAL PROPERTY AND PUBLIC UTILITIES, SELECTED YEARS, 1900 – 1987

| Year | State rate (per $1000 value) | Net Taxable values (in thousands of dollars) | | | | |
|---|---|---|---|---|---|---|
| | | Grand Total | Public utilities | General property (net of exemptions) | | |
| | | | | Total | Real Estate | Personalty |
| 1900 | 5.26 | 433,324 | 45,169 | 388,154 | 237,548 | 150,007 |
| 1910 | 5.00 | 766,887 | 124,337 | 642,550 | 389,394 | 253,156 |
| 1920 | 5.00 | 1,346,883 | 165,410 | 1,181,473 | 714,151 | 467,322 |
| 1930 | 5.00 | 1,303,460 | 216,232 | 1,087,228 | 776,073 | 311,155 |
| 1940 | 5.00 | 917,613 | 165,146 | 752,467 | 500,610 | 251,857 |
| 1950 | 5.00 | 1,487,322 | 247,148 | 1,240,174 | 669,405 | 570,769 |
| 1960 | .25 | 3,031,874 | 423,707 | 2,608,168 | 1,560,867 | 1,047,301 |
| 1965 | .25 | 4,933,618 | 597,128 | 4,336,490 | 2,780,518 | 1,555,971 |
| 1970 | .25 | 11,148,618 | 1,157,333 | 9,991,285 | 6,945,928 | 1,045,457 |
| 1971 | .25 | 11,858,098 | 1,293,035 | 10,565,063 | 7,468,520 | 3,096,543 |
| 1972 | .25 | 15,575,862 | 1,503,348 | 14,072,514 | 10,473,067 | 3,599,447 |
| 1973 | .25 | 18,658,879 | 1,839,652 | 16,819,227 | 12,550,791 | 4,225,330 |
| 1974 | .25 | 21,357,096 | 2,139,682 | 19,217,414 | 14,359,077 | 4,858,337 |
| 1975 | .25 | 23,768,092 | 2,511,472 | 21,256,620 | 15,752,237 | 5,504,383 |
| 1976 | .25 | 25,497,512 | 2,720,532 | 22,776,980 | 16,843,848 | 5,933,132 |
| 1977 | .25 | 27,767,805 | 2,970,871 | 24,796,934 | 18,275,088 | 6,521,846 |
| 1978 | .25 | 29,969,721 | 3,164,155 | 26,805,566 | 19,528,033 | 7,277,533 |
| 1979 | .25 | 34,861,265 | 3,624,315 | 31,236,950 | 22,307,642 | 8,929,308 |
| 1980 | .25 | 39,169,188 | 3,834,604 | 35,334,584 | 25,323,247 | 10,011,336 |
| 1981 | .25 | 43,647,783 | 4,128,671 | 39,519,112 | 29,319,208 | 10,199,904 |
| 1982 | .25 | 48,742,548 | 4,682,122 | 44,060,426 | 32,014,161 | 12,046,265 |
| 1983 | .25 | 53,764,924 | 5,054,863 | 48,710,061 | 35,436,602 | 13,273,459 |
| 1984 | .25 | 56,543,394 | 5,202,576 | 51,340,817 | 36,879,455 | 14,461,362 |
| 1985 | .25 | 63,362,425 | 5,825,500 | 57,536,925 | 41,107,746 | 16,429,179 |
| 1986 | .25 | 71,780,952 | 7,106,812 | 64,674,040 | 47,692,096 | 16,981,944 |
| 1987 | .25 | 81,907,907 | 7,958,817 | 73,949,090 | 53,201,039 | 20,748,051 |

Note: Because of rounding, detail may not add to totals.

## Table 10.—SUMMARY OF NET PROPERTY TAX COLLECTIONS BY CATEGORY, FISCAL YEAR ENDED IN 1988
### (State taxes only, net of refunds and commissions)

| Property tax category | Dollars |
|---|---|
| General property (real and tangible personal) | $ 17,683,109.32 |
| Public utilities, ad valorem tax -- | |
| Airlines | 64,275.41 |
| Railroads | 65,192.20 |
| Pipeline | 39,279.21 |
| Telephone and telegraph companies | 307,074.35 |
| Electric light and power companies | 906,846.23 |
| Water and gas companies | 38,186.75 |
| Equipment companies | 16,398.03 |
| Total, public utilities, ad valorem | 1,437,252.18 |
| Intangible recording fees | 335,823.40 |
| Intangible property tax | 132,489.61 |
| Interest and other property tax revenue | 140,413.79 |
| Total | 19,729,088.30 |

## TABLE 11.—TABLE VALUES OF GENERAL PROPERTY, PUBLIC UTILITIES AND INTANGIBLES, DOLLARS BY CLASS OF PROPERTY 1986 AND 1987

| CLASS OF PROPERTY | ASSESSED VALUES 1986 | ASSESSED VALUES 1987 | NET CHANGE 1086 TO 1987 |
|---|---|---|---|
| GENERAL PROPERTY | | | |
| Real Estate | 50,767,728,000 | 57,966,006,000 | 7,198,278,000 |
| Motor Vehicles | 6,450,427,000 | 7,318,597,000 | 868,170,000 |
| Other personal tangible property | 12,057,326,000 | 13,429,454,000 | 1,372,128,000 |
| Total, gross value | 69,275,481,000 | 78,714,057,000 | 9,438,576,000 |
| Exemptions, Homestead, Agriculture and Freeport | 4,601,441,000 | 4,764,967,000 | 163,526,000 |
| Total net taxable general property | 64,674,040,000 | 73,949,090,000 | 9,275,050,000 |
| PUBLIC UTILITIES-GROSS (1) | | | |
| Railroads | 384,401,000 | 416,172,000 | 31,771,000 |
| Telephones | 1,496,933,000 | 1,708,839,000 | 211,906,000 |
| Electric | 4,936,093,000 | 5,870,702,000 | 934,609,000 |
| Gas | 207,168,000 | 272,396,000 | 65,228,000 |
| Pipeline | 174,934,000 | 188,835,000 | 13,901,000 |
| Flight Equipment | 300,510,000 | 361,893,000 | 61,383,000 |
| Equipment Car Companies | 61,824,000 | 67,993,000 | 6,169,000 |
| Total taxable public utilities (1) | 7,561,863,000 | 8,886,830,000 | 1,324,967,000 |
| INTANGIBLE PROPERTY DIGESTS (2) | | | |
| Stock | 9,852,522,070 | 10,638,230,270 | 785,708,200 |
| Bonds | 7,121,730,620 | 4,063,933,840 | (-) 3,057,796,780 |
| Money | 16,534,954,200 | 19,089,893,300 | 2,554,939,100 |
| Notes & Accounts Receivable | 40,072,198,200 | 47,520,933,000 | 7,448,734,800 |
| Real Estate Mortgage notes Short Term | 1,156,604,900 | 1,013,868,500 | (-) 142,736,400 |
| Collateral Security Loans | 274,012,760 | 479,914,880 | 205,902,120 |
| Other (patents, copyrights, etc.) | 2,911,512,300 | 5,700,927,000 | 2,789,414,700 |
| Total Taxable intangible property (2) | 77,923,535,050 | 88,507,700,790 | 10,584,165,740 |
| Grand Total Taxable Value (1) | 150,159,438,050 | 171,343,620,790 | 21,184,182,740 |

(1) Gross utility value includes pollution control and motor vehicles which are excluded from net utility digest.

(2) These figures are computer prepared without consideration for charge-offs or refunds.

## Table 12. — 1986 PERSONAL INCOME TAX DATA — 1986 EARNINGS BY COUNTY OF RESIDENCE

**(Money Amounts in Dollars):**

| COUNTY | 1986 RESIDENT POPULATION ESTIMATE | NUMBER OF RETURNS TABULATED | | ADJUSTED GROSS INCOME LESS DEFICIT | | NET TAXABLE INCOME | AMOUNT OF TAX LIABILITY | | TOTAL A.G.I. GROWTH INDEX |
|---|---|---|---|---|---|---|---|---|---|
| | | TOTAL | PER 100 RESIDENTS | TOTAL | AVG. PER RETURN | | TOTAL | AVG. PER RETURN | 1977 = 100 |
| Appling | 17,000 | 5,158 | 30 | 98,011,114 | 19,002 | 63,226,475 | 3,071,137 | 595 | 252 |
| Atkinson | 6,681 | 1,984 | 30 | 29,963,863 | 15,103 | 17,916,557 | 851,620 | 429 | 266 |
| Bacon | 10,027 | 3,086 | 31 | 50,193,029 | 16,265 | 30,272,023 | 1,433,240 | 464 | 203 |
| Baker | 3,890 | 1,040 | 27 | 15,938,075 | 15,325 | 9,672,918 | 457,453 | 440 | 229 |
| Baldwin | 39,320 | 12,868 | 33 | 281,058,200 | 21,842 | 184,807,578 | 9,415,987 | 732 | 249 |
| Banks | 9,588 | 2,771 | 29 | 48,476,037 | 17,494 | 29,850,445 | 1,434,766 | 518 | 275 |
| Barrow | 25,117 | 10,151 | 40 | 201,612,870 | 19,861 | 129,256,888 | 6,768,051 | 667 | 270 |
| Bartow | 48,708 | 19,094 | 39 | 395,443,768 | 20,710 | 262,533,270 | 13,242,686 | 694 | 256 |
| Ben Hill | 17,441 | 5,637 | 32 | 103,275,491 | 18,321 | 65,338,979 | 3,145,424 | 558 | 214 |
| Berrien | 14,367 | 4,523 | 31 | 81,609,044 | 18,043 | 52,335,621 | 2,680,385 | 593 | 228 |
| Bibb | 161,173 | 58,055 | 36 | 1,357,443,390 | 23,382 | 905,230,557 | 47,910,678 | 825 | 217 |
| Bleckley | 11,044 | 3,783 | 34 | 73,459,851 | 19,418 | 47,462,098 | 2,380,371 | 629 | 222 |
| Brantley | 9,842 | 2,911 | 30 | 50,643,353 | 17,397 | 31,383,935 | 1,497,553 | 514 | 270 |
| Brooks | 16,226 | 3,879 | 24 | 58,354,270 | 15,044 | 34,598,802 | 1,592,829 | 411 | 226 |
| Bryan | 12,046 | 4,256 | 35 | 90,509,705 | 21,266 | 58,929,519 | 2,904,296 | 682 | 313 |
| Bulloch | 39,100 | 11,168 | 29 | 223,371,840 | 20,001 | 142,859,218 | 7,078,941 | 634 | 224 |
| Burke | 21,521 | 6,467 | 30 | 121,271,474 | 18,752 | 78,922,497 | 3,833,601 | 593 | 258 |
| Butts | 15,433 | 5,154 | 33 | 95,820,850 | 18,592 | 59,434,844 | 2,947,839 | 572 | 242 |
| Calhoun | 5,866 | 1,839 | 31 | 28,129,485 | 15,296 | 16,812,246 | 803,247 | 437 | 183 |
| Camden | 16,790 | 6,083 | 36 | 118,093,423 | 19,414 | 80,668,722 | 4,010,109 | 659 | 292 |
| Candler | 7,712 | 2,258 | 29 | 38,749,857 | 17,161 | 24,019,304 | 1,138,724 | 504 | 215 |
| Carroll | 64,812 | 25,063 | 39 | 512,522,440 | 20,449 | 332,830,219 | 16,724,932 | 667 | 247 |
| Catoosa | 39,729 | 11,501 | 29 | 250,000,160 | 21,737 | 164,643,224 | 8,401,962 | 731 | 243 |
| Charlton | 8,209 | 2,079 | 25 | 38,750,484 | 18,639 | 24,541,502 | 1,195,815 | 575 | 237 |
| Chatham | 217,735 | 74,767 | 34 | 1,760,076,630 | 23,541 | 1,183,716,213 | 64,589,556 | 864 | 221 |
| Chattahoochee | 29,063 | 1,207 | 4 | 14,568,444 | 12,070 | 9,718,780 | 441,345 | 366 | 232 |
| Chattooga | 22,450 | 7,823 | 35 | 140,551,895 | 17,966 | 90,854,340 | 4,355,337 | 557 | 182 |
| Cherokee | 68,536 | 26,176 | 38 | 691,443,213 | 26,415 | 473,602,446 | 24,488,852 | 936 | 401 |
| Clarke | 80,051 | 28,357 | 35 | 611,416,694 | 21,561 | 398,454,460 | 21,058,624 | 743 | 230 |
| Clay | 3,640 | 770 | 21 | 12,705,179 | 16,500 | 8,275,309 | 393,081 | 510 | 183 |
| Clayton | 173,995 | 65,884 | 38 | 1,591,757,674 | 24,160 | 1,056,470,678 | 56,151,479 | 852 | 224 |
| Clinch | 7,243 | 1,907 | 26 | 34,077,236 | 17,870 | 21,213,104 | 1,011,451 | 530 | 209 |
| Cobb | 381,593 | 169,214 | 44 | 5,019,798,679 | 29,665 | 3,509,793,651 | 192,739,008 | 1,139 | 339 |
| Coffee | 29,821 | 9,239 | 31 | 163,880,975 | 17,738 | 103,009,986 | 4,959,932 | 537 | 252 |
| Colquitt | 37,797 | 11,745 | 31 | 217,665,988 | 18,533 | 139,576,212 | 7,184,654 | 612 | 217 |
| Columbia | 52,506 | 19,309 | 37 | 516,118,927 | 26,729 | 358,008,307 | 18,726,185 | 970 | 400 |
| Cook | 14,269 | 4,521 | 32 | 76,728,683 | 16,972 | 47,817,143 | 2,580,698 | 571 | 242 |
| Coweta | 45,275 | 17,995 | 40 | 420,112,109 | 23,346 | 276,321,394 | 14,147,769 | 786 | 275 |
| Crawford | 8,493 | 2,228 | 26 | 43,275,948 | 19,425 | 27,370,902 | 1,390,174 | 624 | 274 |
| Crisp | 20,276 | 6,611 | 33 | 113,854,154 | 17,222 | 72,975,710 | 3,620,369 | 548 | 201 |
| Dade | 12,993 | 3,023 | 23 | 59,166,595 | 19,572 | 39,099,084 | 1,930,862 | 639 | 194 |
| Dawson | 5,435 | 2,843 | 52 | 60,024,870 | 21,111 | 38,184,875 | 1,865,276 | 656 | 420 |
| Decatur | 27,269 | 7,266 | 27 | 138,317,542 | 19,036 | 87,042,997 | 4,257,757 | 586 | 226 |
| DeKalb | 538,805 | 208,724 | 39 | 5,578,058,811 | 26,725 | 3,734,107,666 | 205,346,951 | 984 | 232 |
| Dodge | 18,285 | 5,455 | 30 | 92,200,447 | 16,902 | 56,749,432 | 2,740,774 | 502 | 201 |
| Dooly | 11,274 | 3,059 | 27 | 51,265,831 | 16,759 | 32,016,295 | 1,531,352 | 501 | 190 |
| Dougherty | 109,187 | 34,196 | 31 | 754,085,016 | 22,052 | 492,947,526 | 26,622,616 | 779 | 211 |
| Douglas | 65,311 | 24,913 | 38 | 623,947,408 | 25,045 | 411,544,644 | 21,247,193 | 853 | 289 |
| Early | 13,912 | 3,577 | 26 | 67,922,622 | 18,989 | 44,827,985 | 2,277,905 | 637 | 203 |
| Echols | 2,545 | 469 | 18 | 8,098,467 | 17,268 | 5,026,818 | 244,529 | 521 | 212 |
| Effingham | 21,161 | 6,890 | 33 | 154,402,195 | 22,410 | 103,297,649 | 5,250,866 | 762 | 271 |
| Elbert | 19,692 | 7,161 | 36 | 121,969,473 | 17,032 | 75,799,549 | 3,620,518 | 506 | 209 |
| Emanuel | 22,127 | 6,699 | 30 | 110,139,586 | 16,441 | 66,800,241 | 3,156,099 | 471 | 211 |
| Evans | 9,044 | 2,831 | 31 | 50,264,232 | 17,755 | 31,505,083 | 1,540,806 | 544 | 213 |
| Fannin | 15,421 | 5,050 | 33 | 88,168,587 | 17,459 | 57,551,655 | 2,659,213 | 527 | 230 |

## Table 12. — 1986 PERSONAL INCOME TAX DATA — 1986 EARNINGS BY COUNTY OF RESIDENCE

**(Money Amounts in Dollars):**

| COUNTY | 1986 RESIDENT POPULATION ESTIMATE | NUMBER OF RETURNS TABULATED | | ADJUSTED GROSS INCOME LESS DEFICIT | | NET TAXABLE INCOME | AMOUNT OF TAX LIABILITY | | TOTAL A.G.I. GROWTH INDEX |
|---|---|---|---|---|---|---|---|---|---|
| | | TOTAL | PER 100 RESIDENTS | TOTAL | AVG. PER RETURN | | TOTAL | AVG. PER RETURN | 1977 = 100 |
| Fayette | 41,584 | 18,455 | 44 | 619,795,542 | 33,584 | 431,205,301 | 23,492,478 | 1,273 | 487 |
| Floyd | 83,201 | 30,677 | 37 | 666,614,598 | 21,730 | 439,564,680 | 23,732,011 | 774 | 193 |
| Forsyth | 34,364 | 13,144 | 38 | 350,255,512 | 26,648 | 240,138,639 | 12,588,282 | 958 | 378 |
| Franklin | 16,540 | 6,273 | 38 | 109,594,535 | 17,471 | 69,657,269 | 3,299,504 | 526 | 226 |
| Fulton | 644,468 | 276,848 | 43 | 7,742,137,586 | 27,965 | 5,261,499,410 | 311,614,522 | 1,126 | 242 |
| Gilmer | 12,308 | 4,587 | 37 | 84,276,377 | 18,373 | 53,982,498 | 2,575,981 | 562 | 263 |
| Glascock | 2,420 | 808 | 33 | 15,256,381 | 18,882 | 10,025,704 | 507,172 | 628 | 215 |
| Glynn | 60,708 | 22,409 | 37 | 514,752,112 | 22,971 | 342,801,125 | 18,000,873 | 803 | 229 |
| Gordon | 34,183 | 13,074 | 38 | 266,750,935 | 20,403 | 176,852,120 | 8,943,662 | 684 | 239 |
| Grady | 20,980 | 6,342 | 30 | 103,581,871 | 16,333 | 62,946,367 | 2,993,497 | 472 | 232 |
| Greene | 12,381 | 4,105 | 33 | 71,162,386 | 17,336 | 43,359,505 | 2,137,921 | 521 | 246 |
| Gwinnett | 247,040 | 114,315 | 46 | 3,413,478,724 | 29,860 | 2,352,988,122 | 128,127,277 | 1,121 | 460 |
| Habersham | 27,705 | 10,141 | 37 | 199,219,786 | 19,645 | 129,574,308 | 6,408,246 | 632 | 242 |
| Hall | 87,549 | 35,622 | 41 | 820,573,488 | 23,036 | 541,144,779 | 28,988,932 | 814 | 273 |
| Hancock | 9,792 | 2,935 | 30 | 43,719,746 | 14,896 | 25,451,613 | 1,182,857 | 403 | 251 |
| Haralson | 20,280 | 7,335 | 36 | 142,225,052 | 19,390 | 92,032,204 | 4,572,494 | 623 | 210 |
| Harris | 17,291 | 5,812 | 34 | 121,085,629 | 20,834 | 78,931,821 | 3,927,991 | 676 | 249 |
| Hart | 19,861 | 6,319 | 32 | 119,911,504 | 18,976 | 77,465,911 | 4,619,165 | 731 | 231 |
| Heard | 7,151 | 2,324 | 33 | 41,836,963 | 18,002 | 25,867,369 | 1,321,269 | 569 | 256 |
| Henry | 45,159 | 18,717 | 41 | 475,434,785 | 25,401 | 316,289,266 | 16,380,521 | 875 | 341 |
| Houston | 87,500 | 30,813 | 35 | 713,002,661 | 23,140 | 483,766,400 | 25,392,458 | 824 | 236 |
| Irwin | 9,505 | 2,568 | 27 | 42,191,115 | 16,430 | 26,867,092 | 1,304,862 | 508 | 198 |
| Jackson | 28,058 | 10,730 | 38 | 195,129,212 | 18,185 | 121,252,810 | 6,007,838 | 560 | 244 |
| Jasper | 8,383 | 2,759 | 33 | 52,201,343 | 18,920 | 32,950,813 | 1,735,829 | 629 | 244 |
| Jeff Davis | 12,479 | 4,237 | 34 | 79,967,680 | 18,874 | 51,597,733 | 2,671,007 | 630 | 229 |
| Jefferson | 19,229 | 6,253 | 33 | 101,717,389 | 16,267 | 62,735,177 | 3,041,959 | 486 | 218 |
| Jenkins | 9,176 | 2,523 | 28 | 41,186,435 | 16,324 | 25,079,238 | 1,190,223 | 472 | 209 |
| Johnson | 9,178 | 2,814 | 31 | 44,073,988 | 15,662 | 27,244,571 | 1,271,774 | 452 | 215 |
| Jones | 19,556 | 5,690 | 29 | 129,115,433 | 22,692 | 85,228,429 | 4,365,470 | 767 | 282 |
| Lamar | 13,140 | 4,478 | 34 | 81,876,638 | 18,284 | 50,558,000 | 2,511,738 | 561 | 210 |
| Lanier | 6,020 | 1,602 | 27 | 25,892,698 | 16,163 | 15,518,002 | 726,013 | 453 | 238 |
| Laurens | 39,575 | 13,734 | 35 | 261,169,578 | 19,016 | 168,241,499 | 8,212,441 | 598 | 228 |
| Lee | 14,878 | 4,507 | 30 | 99,133,179 | 21,995 | 64,649,256 | 3,211,414 | 713 | 312 |
| Liberty | 44,924 | 7,709 | 17 | 126,835,351 | 16,453 | 82,937,801 | 4,142,055 | 537 | 267 |
| Lincoln | 7,270 | 2,524 | 35 | 41,880,468 | 16,593 | 25,216,624 | 1,198,902 | 475 | 232 |
| Long | 5,527 | 1,224 | 22 | 20,840,695 | 17,027 | 12,837,580 | 609,832 | 498 | 249 |
| Lowndes | 76,669 | 23,652 | 31 | 470,955,532 | 19,912 | 304,953,564 | 15,671,611 | 663 | 236 |
| Lumpkin | 12,263 | 4,019 | 33 | 79,601,804 | 19,806 | 51,621,078 | 2,546,921 | 634 | 302 |
| Macon | 14,573 | 4,082 | 28 | 67,453,974 | 16,525 | 40,913,550 | 2,035,832 | 499 | 224 |
| Madison | 20,181 | 7,175 | 36 | 135,093,189 | 18,828 | 85,444,731 | 4,165,356 | 581 | 251 |
| Marion | 5,667 | 1,610 | 28 | 28,723,009 | 17,840 | 18,173,136 | 901,128 | 560 | 263 |
| McDuffie | 20,358 | 7,199 | 35 | 129,420,792 | 17,978 | 83,877,079 | 4,095,908 | 569 | 224 |
| McIntosh | 8,664 | 2,713 | 31 | 43,433,406 | 16,009 | 26,341,532 | 1,268,241 | 467 | 239 |
| Meriwether | 22,056 | 7,303 | 33 | 125,041,639 | 17,122 | 76,214,906 | 3,746,332 | 513 | 202 |
| Miller | 7,361 | 1,982 | 27 | 34,584,767 | 17,449 | 21,520,389 | 1,038,521 | 524 | 230 |
| Mitchell | 22,661 | 6,761 | 30 | 110,108,784 | 16,286 | 66,823,442 | 3,162,240 | 468 | 217 |
| Monroe | 16,288 | 5,428 | 33 | 110,936,020 | 20,438 | 72,382,232 | 3,647,682 | 672 | 244 |
| Montgomery | 7,793 | 2,178 | 28 | 34,931,137 | 16,038 | 21,588,479 | 1,022,904 | 470 | 218 |
| Morgan | 13,153 | 4,647 | 35 | 86,883,041 | 18,697 | 53,959,749 | 2,651,930 | 571 | 267 |
| Murray | 22,566 | 8,473 | 38 | 169,445,768 | 19,998 | 112,445,313 | 5,652,438 | 667 | 252 |
| Muscogee | 184,444 | 57,997 | 31 | 1,223,103,273 | 21,089 | 804,122,213 | 41,364,463 | 713 | 200 |
| Newton | 39,771 | 15,103 | 38 | 324,519,649 | 21,487 | 209,723,560 | 11,048,096 | 732 | 255 |
| Oconee | 15,491 | 5,525 | 36 | 132,385,541 | 23,961 | 86,553,967 | 4,532,168 | 820 | 323 |
| Oglethorpe | 9,824 | 3,081 | 31 | 55,260,059 | 17,936 | 34,320,059 | 1,692,425 | 549 | 251 |
| Paulding | 31,604 | 11,368 | 36 | 273,117,746 | 24,025 | 182,210,338 | 9,222,593 | 811 | 332 |

## Table 12. — 1986 PERSONAL INCOME TAX DATA — 1986 EARNINGS BY COUNTY OF RESIDENCE

**(Money Amounts in Dollars):**

| COUNTY | 1986 RESIDENT POPULATION ESTIMATE | NUMBER OF RETURNS TABULATED | | ADJUSTED GROSS INCOME LESS DEFICIT | | NET TAXABLE INCOME | AMOUNT OF TAX LIABILITY | | TOTAL A.G.I. GROWTH INDEX |
|---|---|---|---|---|---|---|---|---|---|
| | | TOTAL | PER 100 RESIDENTS | TOTAL | AVG. PER RETURN | | TOTAL | AVG. PER RETURN | 1977 = 100 |
| Peach | 20,886 | 6,673 | 32 | 145,046,746 | 21,736 | 96,207,737 | 4,944,007 | 741 | 231 |
| Pickens | 13,356 | 4,941 | 37 | 100,542,585 | 20,349 | 66,314,563 | 3,317,202 | 671 | 283 |
| Pierce | 12,953 | 4,083 | 32 | 69,231,953 | 16,956 | 42,455,455 | 2,036,724 | 499 | 242 |
| Pike | 9,633 | 3,320 | 34 | 66,340,392 | 19,982 | 42,410,615 | 2,091,911 | 630 | 163 |
| Polk | 34,551 | 12,321 | 36 | 236,777,799 | 19,217 | 153,771,738 | 7,652,530 | 621 | 205 |
| Pulaski | 9,219 | 2,805 | 30 | 51,910,707 | 18,506 | 32,868,952 | 1,635,859 | 583 | 186 |
| Putnam | 11,882 | 4,178 | 35 | 88,627,189 | 21,213 | 58,716,555 | 3,136,765 | 751 | 271 |
| Quitman | 2,306 | 416 | 18 | 6,553,136 | 15,753 | 4,020,718 | 181,623 | 437 | 165 |
| Rabun | 11,228 | 4,059 | 36 | 67,307,854 | 16,582 | 42,101,795 | 1,924,075 | 474 | 250 |
| Randolph | 9,638 | 2,402 | 25 | 37,738,943 | 15,711 | 23,449,156 | 1,164,512 | 485 | 177 |
| Richmond | 197,286 | 64,719 | 33 | 1,423,910,497 | 22,001 | 954,593,153 | 50,294,640 | 777 | 232 |
| Rockdale | 44,249 | 18,346 | 41 | 493,211,466 | 26,884 | 333,517,932 | 17,610,773 | 960 | 316 |
| Schley | 3,628 | 1,084 | 30 | 19,910,122 | 18,367 | 12,683,654 | 632,068 | 583 | 277 |
| Screven | 14,931 | 4,591 | 31 | 80,666,880 | 17,571 | 50,215,979 | 2,398,575 | 522 | 224 |
| Seminole | 9,209 | 2,813 | 31 | 48,193,768 | 17,133 | 29,759,827 | 1,415,995 | 503 | 206 |
| Spalding | 52,580 | 19,374 | 37 | 405,855,095 | 20,948 | 260,715,471 | 13,266,207 | 685 | 229 |
| Stephens | 23,136 | 9,009 | 39 | 163,291,997 | 18,125 | 103,179,579 | 4,908,646 | 545 | 202 |
| Stewart | 6,055 | 1,616 | 27 | 24,279,616 | 15,025 | 14,467,535 | 683,821 | 423 | 194 |
| Sumter | 32,214 | 9,866 | 31 | 192,706,003 | 19,532 | 123,312,342 | 6,088,028 | 617 | 238 |
| Talbot | 6,846 | 2,095 | 31 | 33,352,856 | 15,920 | 19,713,856 | 972,346 | 464 | 227 |
| Taliaferro | 2,047 | 632 | 31 | 10,173,029 | 16,097 | 6,523,070 | 315,888 | 500 | 212 |
| Tattnall | 18,392 | 5,334 | 29 | 89,307,059 | 16,743 | 55,598,254 | 2,828,236 | 530 | 223 |
| Taylor | 8,152 | 2,532 | 31 | 46,127,543 | 18,218 | 29,056,765 | 1,488,595 | 588 | 222 |
| Telfair | 11,703 | 3,833 | 33 | 60,573,263 | 15,803 | 37,150,670 | 1,712,206 | 447 | 206 |
| Terrell | 12,858 | 3,572 | 28 | 58,425,049 | 16,356 | 36,155,663 | 1,739,640 | 487 | 201 |
| Thomas | 41,760 | 14,064 | 34 | 272,136,306 | 19,350 | 172,741,936 | 8,748,363 | 622 | 226 |
| Tift | 35,245 | 11,507 | 33 | 233,932,376 | 20,330 | 152,793,939 | 7,711,691 | 670 | 230 |
| Toombs | 24,496 | 7,971 | 33 | 160,767,087 | 20,169 | 107,516,999 | 5,568,871 | 699 | 235 |
| Towns | 6,196 | 2,124 | 34 | 33,805,149 | 15,916 | 20,213,389 | 933,041 | 439 | 285 |
| Treutlen | 6,295 | 1,861 | 30 | 28,121,574 | 15,111 | 16,831,822 | 816,432 | 439 | 218 |
| Troup | 54,463 | 20,155 | 37 | 415,840,136 | 20,532 | 269,978,339 | 14,527,956 | 721 | 224 |
| Turner | 10,081 | 3,002 | 30 | 46,404,712 | 15,458 | 28,150,037 | 1,318,774 | 439 | 200 |
| Twiggs | 10,465 | 2,641 | 25 | 48,835,268 | 18,491 | 30,857,256 | 1,495,306 | 566 | 253 |
| Union | 10,352 | 3,556 | 34 | 56,847,294 | 15,986 | 33,973,399 | 1,569,635 | 441 | 306 |
| Upson | 26,363 | 9,730 | 37 | 171,361,912 | 17,612 | 108,726,922 | 5,220,264 | 537 | 188 |
| Walker | 58,594 | 18,795 | 32 | 380,105,311 | 20,224 | 249,993,124 | 12,385,154 | 659 | 183 |
| Walton | 36,067 | 12,576 | 35 | 267,145,184 | 21,242 | 172,954,227 | 9,058,254 | 720 | 263 |
| Ware | 38,759 | 12,420 | 32 | 236,752,980 | 19,062 | 152,148,242 | 7,762,472 | 625 | 192 |
| Warren | 6,935 | 2,089 | 30 | 32,971,747 | 15,784 | 20,225,532 | 922,760 | 442 | 200 |
| Washington | 20,076 | 6,341 | 32 | 122,236,535 | 19,277 | 79,372,880 | 4,412,311 | 696 | 231 |
| Wayne | 22,352 | 6,875 | 31 | 139,983,258 | 20,361 | 91,647,141 | 4,562,183 | 664 | 232 |
| Webster | 2,426 | 667 | 27 | 11,642,997 | 17,456 | 7,635,089 | 368,887 | 553 | 260 |
| Wheeler | 5,134 | 1,469 | 29 | 22,538,247 | 15,343 | 13,283,999 | 621,711 | 423 | 229 |
| White | 11,520 | 4,587 | 40 | 83,366,711 | 18,175 | 52,363,007 | 2,871,442 | 626 | 290 |
| Whitfield | 72,769 | 29,340 | 40 | 672,336,174 | 22,915 | 456,448,816 | 25,533,041 | 870 | 222 |
| Wilcox | 7,786 | 2,277 | 29 | 35,233,356 | 15,474 | 21,496,614 | 1,024,098 | 450 | 199 |
| Wilkes | 11,484 | 4,154 | 36 | 75,172,877 | 18,097 | 47,600,979 | 2,431,427 | 585 | 228 |
| Wilkinson | 11,273 | 3,591 | 32 | 74,549,832 | 20,760 | 48,520,208 | 2,475,557 | 689 | 241 |
| Worth | 19,552 | 5,766 | 29 | 106,307,280 | 18,437 | 66,999,619 | 3,266,243 | 566 | 220 |
| Other | | 162,848 | | 1,060,465,888 | 6,512 | 1,755,694,828 | 84,641,615 | 520 | 157 |
| State Total | 6,166,998 | 2,410,440 | 39 | 54,170,564,498 | 22,473 | 37,169,975,305 | 1,984,216,502 | 823 | 251 |

# Table 13 —SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
## 1987 CALENDAR YEAR

| COUNTY | SALES & USE DATA (1) $ | | | | ASSESSED PROPERTY VALUE ($1,000's) | | | ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTED GROSS SALES TAX RECEIPTS | GROSS USE TAX RECEIPTS | GROWTH INDEX 1977 = 100 | | GENERAL PROPERTY | | NET PUBLIC UTILITIES | PASSEN-GER CARS | TRUCKS | TRAILERS | MOTOR CYCLES | BUSES | TOTAL |
| | | | SALES | USE | GROSS | NET | | | | | | | |
| Appling | 2,672,910 | 241,896 | 211 | 573 | 161,453 | 152,706 | 464,973 | 7,207 | 5,224 | 1,445 | 147 | 19 | 14,041 |
| Atkinson | 629,880 | 25,662 | 173 | 228 | 58,519 | 53,704 | 3,735 | 2,580 | 1,886 | 392 | 38 | 3 | 4,899 |
| Bacon | 2,442,588 | 76,294 | 191 | 284 | 94,081 | 88,290 | 7,552 | 4,476 | 2,979 | 780 | 54 | 5 | 8,294 |
| Baker | 269,513 | 13,422 | 156 | 163 | 69,693 | 67,135 | 4,496 | 2,008 | 1,065 | 187 | 31 | 0 | 3,290 |
| Baldwin | 7,378,687 | 461,132 | 227 | 160 | 284,853 | 269,669 | 28,632 | 16,622 | 6,995 | 1,959 | 366 | 23 | 25,966 |
| Banks | 850,506 | 229,431 | 242 | 2,889 | 99,366 | 93,910 | 9,119 | 6,371 | 4,277 | 1,377 | 201 | 18 | 12,243 |
| Barrow | 4,693,170 | 357,953 | 263 | 668 | 269,969 | 257,863 | 19,359 | 16,372 | 8,755 | 2,621 | 491 | 55 | 28,294 |
| Bartow | 9,525,572 | 591,407 | 228 | 324 | 546,066 | 522,100 | 196,758 | 30,576 | 15,988 | 4,523 | 960 | 51 | 52,098 |
| Ben Hill | 2,982,874 | 367,545 | 192 | 261 | 159,900 | 147,035 | 7,495 | 7,423 | 3,852 | 1,205 | 161 | 13 | 12,654 |
| Berrien | 1,964,690 | 499,528 | 169 | 207 | 135,851 | 129,287 | 6,901 | 6,810 | 4,538 | 1,239 | 159 | 10 | 12,756 |
| Bibb | 55,730,384 | 4,833,756 | 233 | 279 | 1,683,376 | 1,519,842 | 123,177 | 82,994 | 25,421 | 8,596 | 1,636 | 122 | 118,769 |
| Bleckley | 1,425,468 | 94,813 | 175 | 284 | 76,324 | 70,399 | 5,733 | 5,067 | 2,929 | 1,041 | 122 | 6 | 9,165 |
| Brantley | 875,110 | 101,613 | 228 | 876 | 96,532 | 91,415 | 11,620 | 4,501 | 3,451 | 1,238 | 68 | 6 | 9,265 |
| Brooks | 1,338,943 | 55,916 | 163 | 190 | 152,980 | 140,951 | 8,127 | 6,723 | 3,852 | 930 | 86 | 21 | 11,612 |
| Bryan | 1,863,187 | 71,838 | 225 | 521 | 129,390 | 123,652 | 9,939 | 6,436 | 3,774 | 1,450 | 178 | 11 | 11,849 |
| Bulloch | 7,363,538 | 383,272 | 202 | 208 | 354,288 | 335,474 | 16,469 | 18,434 | 9,127 | 2,399 | 424 | 38 | 30,422 |
| Burke | 2,407,394 | 131,411 | 194 | 190 | 177,192 | 167,078 | 1,573,559 | 9,868 | 5,073 | 1,379 | 202 | 19 | 16,541 |
| Butts | 3,220,275 | 73,208 | 248 | 169 | 133,451 | 124,203 | 13,766 | 7,793 | 3,748 | 1,195 | 219 | 16 | 12,971 |
| Calhoun | 453,924 | 19,080 | 124 | 98 | 72,280 | 67,822 | 4,654 | 2,277 | 1,310 | 335 | 31 | 1 | 3,955 |
| Camden | 3,218,545 | 332,317 | 378 | 37 | 255,952 | 249,125 | 26,758 | 10,185 | 4,963 | 1,629 | 260 | 5 | 17,043 |
| Candler | 1,868,404 | 77,380 | 207 | 255 | 77,353 | 72,583 | 3,813 | 3,767 | 2,120 | 582 | 87 | 3 | 6,559 |
| Carroll | 13,465,603 | 957,092 | 240 | 251 | 477,840 | 429,340 | 47,480 | 34,461 | 16,553 | 4,645 | 875 | 68 | 56,602 |
| Catoosa | 5,998,991 | 924,097 | 264 | 264 | 384,403 | 365,092 | 12,875 | 25,584 | 11,555 | 2,561 | 752 | 27 | 40,479 |
| Charlton | 957,885 | 89,220 | 173 | 139 | 134,178 | 128,869 | 10,695 | 3,714 | 2,386 | 811 | 51 | 6 | 6,968 |
| Chatham | 69,370,724 | 10,861,075 | 220 | 161 | 2,808,547 | 2,680,999 | 186,914 | 120,797 | 33,271 | 14,470 | 2,267 | 181 | 170,986 |
| Chattahoochee | 329,961 | 15,795 | 228 | 84 | 21,530 | 20,655 | 2,173 | 6,515 | 1,896 | 337 | 498 | 9 | 9,256 |
| Chattooga | 2,870,272 | 795,040 | 188 | 398 | 187,520 | 174,277 | 11,879 | 11,854 | 5,835 | 1,297 | 285 | 23 | 19,295 |
| Cherokee | 8,932,594 | 394,631 | 315 | 250 | 818,612 | 781,206 | 40,473 | 46,912 | 24,845 | 7,182 | 1,598 | 67 | 80,605 |
| Clarke | 28,099,522 | 1,590,100 | 247 | 247 | 861,919 | 815,072 | 53,529 | 41,082 | 11,059 | 3,296 | 872 | 74 | 56,388 |
| Clay | 525,998 | 44,987 | 218 | 191 | 35,649 | 33,931 | 1,864 | 1,544 | 849 | 293 | 31 | 2 | 2,719 |
| Clayton | 46,117,566 | 2,849,512 | 345 | 417 | 1,835,085* | 1,658,312* | 448,531 | 124,663 | 41,928 | 13,300 | 3169 | 257 | 183,317 |
| Clinch | 927,306 | 71,021 | 206 | 161 | 81,572 | 76,140 | 7,953 | 2,446 | 2,098 | 725 | 37 | 5 | 7,312 |
| Cobb | 128,024,950 | 10,267,220 | 339 | 361 | 6,744,056 | 6,418,502 | 267,820 | 275,295 | 74,163 | 26,951 | 6,719 | 317 | 383,444 |
| Coffee | 5,839,378 | 477,848 | 221 | 439 | 259,140 | 233,584 | 13,358 | 13,195 | 8,142 | 2,161 | 290 | 16 | 23,805 |
| Colquitt | 7,609,342 | 417,692 | 208 | 221 | 352,849 | 335,775 | 18,117 | 17,294 | 9,414 | 2,812 | 353 | 36 | 29,909 |

# Table 13 —SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
## 1987 CALENDAR YEAR

| COUNTY | SALES & USE DATA (1) $ | | | | ASSESSED PROPERTY VALUE ($1,000's) | | | ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTED GROSS SALES TAX RECEIPTS | GROSS USE TAX RECEIPTS | GROWTH INDEX 1977 = 100 | | GENERAL PROPERTY | | NET PUBLIC UTILITIES | PASSEN-GER CARS | TRUCKS | TRAILERS | MOTOR CYCLES | BUSES | TOTAL |
| | | | SALES | USE | GROSS | NET | | | | | | | |
| Columbia | 4,792,011 | 522,709 | 378 | 177 | 627,053 | 590,369 | 30,657 | 34,007 | 13,113 | 5,127 | 764 | 82 | 53,093 |
| Cook | 2,369,636 | 312,845 | 214 | 244 | 112,565 | 105,650 | 7,997 | 6,026 | 3,441 | 1,064 | 95 | 7 | 10,633 |
| Coweta | 9,573,695 | 590,424 | 278 | 194 | 488,870 | 432,869 | 122,189 | 28,538 | 13,158 | 4,076 | 763 | 33 | 46,567 |
| Crawford | 422,330 | 39,187 | 156 | 694 | 72,442 | 68,567 | 6,497 | 4,352 | 2,613 | 764 | 102 | 12 | 7,843 |
| Crisp | 6,126,711 | 288,912 | 185 | 169 | 221,856 | 212,959 | 7,692 | 9,295 | 4,994 | 1,663 | 191 | 17 | 16,160 |
| Dade | 1,490,036 | 226,667 | 192 | 179 | 89,897 | 83,936 | 7,676 | 6,871 | 3,792 | 517 | 136 | 10 | 11,325 |
| Dawson | 901,956 | 29,089 | 334 | 294 | 170,204 | 166,261 | 4,887 | 5,545 | 3,346 | 1,002 | 186 | 12 | 10,091 |
| Decatur | 3,814,565 | 2,753,216 | 156 | 865 | 295,954 | 283,230 | 18,090 | 12,081 | 6,221 | 2,195 | 197 | 22 | 20,717 |
| DeKalb | 209,283,157 | 14,849,069 | 273 | 314 | 8,684,316 | 8,194,500 | 297,931 | 327,213 | 63,504 | 18,568 | 5,784 | 499 | 415,567 |
| Dodge | 2,325,431 | 104,729 | 192 | 129 | 102,824 | 92,056 | 12,615 | 7,896 | 4,450 | 1,105 | 164 | 24 | 13,639 |
| Dooly | 1,637,367 | 93,689 | 152 | 237 | 123,106 | 114,050 | 7,997 | 4,451 | 2,860 | 788 | 90 | 3 | 8,192 |
| Dougherty | 31,416,629 | 4,993,909 | 208 | 318 | 962,758 | 927,062 | 8,807 | 48,261 | 16,841 | 6,859 | 1,052 | 92 | 73,105 |
| Douglas | 12,090,701 | 413,633 | 314 | 367 | 631,555 | 587,818 | 55,102 | 41,027 | 19,910 | 5,786 | 1,202 | 98 | 68,023 |
| Early | 1,674,051 | 2,049,366 | 141 | 154 | 194,197 | 188,517 | 15,255 | 5,409 | 3,008 | 965 | 131 | 13 | 9,525 |
| Echols | 47,381 | 3,459 | 265 | 158 | 57,919 | 56,286 | 4,818 | 1,016 | 832 | 253 | 22 | 3 | 2,126 |
| Effingham | 1,901,319 | 375,868 | 257 | 1,244 | 188,064 | 174,806 | 73,991 | 10,988 | 6,928 | 2,810 | 262 | 19 | 21,007 |
| Elbert | 3,655,291 | 243,528 | 200 | 273 | 162,172 | 150,540 | 12,034 | 10,678 | 5,640 | 1,669 | 154 | 34 | 18,176 |
| Emanuel | 3,162,731 | 130,746 | 182 | 204 | 187,720 | 177,131 | 11,236 | 9,267 | 4,906 | 1,109 | 194 | 15 | 15,491 |
| Evans | 2,292,680 | 148,635 | 219 | 461 | 77,647 | 73,081 | 4,309 | 4,211 | 2,396 | 652 | 71 | 16 | 7,346 |
| Fannin | 2,529,740 | 134,090 | 203 | 212 | 144,584 | 133,868 | 6,695 | 8,800 | 5,441 | 1,146 | 362 | 20 | 15,769 |
| Fayette | 5,647,413 | 312,360 | 471 | 652 | 766,608 | 737,348 | 26,253 | 36,281 | 15,307 | 5,435 | 1,029 | 56 | 58,107 |
| Floyd | 22,434,709 | 1,800,603 | 209 | 212 | 883,935 | 802,692 | 151,077 | 46,157 | 19,170 | 5,354 | 1,222 | 88 | 71,991 |
| Forsyth | 7,257,290 | 395,231 | 338 | 652 | 555,527 | 528,120 | 19,605 | 24,520 | 14,555 | 5,063 | 837 | 39 | 45,013 |
| Franklin | 3,151,450 | 143,615 | 214 | 223 | 167,485 | 156,392 | 8,313 | 10,465 | 6,515 | 2,140 | 266 | 29 | 19,415 |
| Fulton | 343,024,680 | 27,787,370 | 242 | 248 | 12,545,562 | 11,837,719 | 710,463 | 335,186 | 66,219 | 23,091 | 5,065 | 526 | 430,087 |
| Gilmer | 3,016,068 | 152,804 | 251 | 301 | 128,953 | 122,660 | 12,258 | 7,659 | 5,140 | 1,121 | 182 | 14 | 14,115 |
| Glascock | 100,406 | 12,115 | 210 | 463 | 31,418 | 29,717 | 2,599 | 1,189 | 780 | 200 | 33 | 2 | 2,204 |
| Glynn | 23,204,446 | 3,702,824 | 240 | 199 | 1,003,237 | 948,805 | 70,310 | 34,882 | 11,764 | 4,980 | 801 | 46 | 52,473 |
| Gordon | 5,314,648 | 1,886,447 | 198 | 1,093 | 406,853 | 387,709 | 17,769 | 18,835 | 10,381 | 3,477 | 514 | 30 | 33,238 |
| Grady | 3,048,574 | 219,786 | 181 | 259 | 204,722 | 192,825 | 8,138 | 9,537 | 5,332 | 1,809 | 177 | 14 | 16,869 |
| Greene | 1,722,026 | 86,994 | 215 | 205 | 121,115 | 113,901 | 12,688 | 5,214 | 2,694 | 773 | 82 | 8 | 8,771 |
| Gwinnett | 75,666,185 | 2,981,840 | 598 | 534 | 5,267,988 | 4,887,809 | 166,702 | 191,446 | 63,937 | 21,605 | 5,373 | 226 | 282,587 |
| Habersham | 5,721,350 | 787,888 | 226 | 839 | 280,105 | 253,284 | 22,795 | 14,676 | 6,238 | 2,358 | 269 | 20 | 25,560 |
| Hall | 25,468,934 | 2,406,051 | 268 | 400 | 1,207,979 | 1,166,940 | 54,755 | 53,204 | 24,636 | 7,783 | 1,519 | 114 | 87,256 |
| Hancock | 556,490 | 11,148 | 170 | 68 | 100,117 | 95,711 | 33,342 | 3,489 | 1,346 | 270 | 41 | 4 | 5,150 |

# Table 13 —SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
# 1987 CALENDAR YEAR

| COUNTY | SALES & USE DATA (1) $ | | | | ASSESSED PROPERTY VALUE ($1,000's) | | | ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTED GROSS SALES TAX RECEIPTS | GROSS USE TAX RECEIPTS | GROWTH INDEX 1977 = 100 | | GENERAL PROPERTY | | NET PUBLIC UTILITIES | PASSEN-GER CARS | TRUCKS | TRAILERS | MOTOR CYCLES | BUSES | TOTAL |
| | | | SALES | USE | GROSS | NET | | | | | | | |
| Haralson | 2,833,179 | 148,185 | 195 | 214 | 171,998 | 159,771 | 24,173 | 11,857 | 6,526 | 1,788 | 313 | 20 | 20,504 |
| Harris | 2,247,340 | 89,886 | 242 | 313 | 211,507 | 201,668 | 47,799 | 10,405 | 5,200 | 1,556 | 221 | 18 | 17,400 |
| Hart | 2,897,129 | 1,171,969 | 226 | 638 | 198,185 | 182,665 | 16,071 | 10,985 | 5,572 | 1,628 | 180 | 14 | 18,379 |
| Heard | 357,677 | 84,862 | 181 | 734 | 70,431 | 66,103 | 149,060 | 4,040 | 2,521 | 659 | 121 | 14 | 7,354 |
| Henry | 6,747,408 | 275,734 | 266 | 299 | 544,152 | 488,058 | 48,040 | 30,108 | 16,114 | 5,277 | 959 | 64 | 52,522 |
| Houston | 15,500,268 | 965,317 | 241 | 144 | 756,051 | 720,057 | 34,402 | 49,343 | 17,896 | 6,618 | 1,751 | 121 | 75,729 |
| Irwin | 908,046 | 40,026 | 165 | 297 | 100,115 | 92,395 | 7,886 | 3,790 | 2,657 | 602 | 58 | 3 | 7,109 |
| Jackson | 6,815,767 | 372,852 | 261 | 518 | 231,273 | 217,455 | 22,486 | 16,033 | 8,758 | 2,383 | 425 | 36 | 27,635 |
| Jasper | 704,307 | 69,151 | 198 | 167 | 93,851 | 89,001 | 14,361 | 4,285 | 2,417 | 852 | 123 | 11 | 7,688 |
| Jeff Davis | 2,322,873 | 1,266,620 | 206 | 213 | 128,895 | 116,297 | 8,823 | 5,716 | 3,855 | 2,034 | 110 | 11 | 11,726 |
| Jefferson | 3,249,189 | 168,221 | 236 | 186 | 168,233 | 159,574 | 14,363 | 7,945 | 3,990 | 1,227 | 148 | 19 | 13,328 |
| Jenkins | 1,058,618 | 41,399 | 161 | 213 | 78,380 | 72,983 | 7,917 | 3,574 | 2,038 | 512 | 47 | 3 | 6,175 |
| Johnson | 843,641 | 36,550 | 164 | 241 | 55,236 | 50,425 | 4,628 | 3,836 | 2,150 | 495 | 43 | 3 | 6,527 |
| Jones | 1,636,796 | 219,318 | 240 | 324 | 176,921 | 167,243 | 25,138 | 12,034 | 6,115 | 2,043 | 384 | 22 | 20,599 |
| Lamar | 1,832,172 | 105,999 | 212 | 276 | 117,437 | 107,203 | 8,668 | 7,332 | 3,235 | 951 | 178 | 16 | 11,711 |
| Lanier | 656,184 | 20,607 | 235 | 185 | 48,281 | 45,390 | 2,809 | 2,402 | 1,679 | 472 | 47 | 5 | 4,605 |
| Laurens | 9,201,361 | 1,252,543 | 223 | 615 | 427,523 | 411,105 | 23,180 | 20,216 | 9,882 | 2,781 | 383 | 42 | 33,304 |
| Lee | 794,243 | 51,412 | 262 | 189 | 154,349 | 147,309 | 9,969 | 7,127 | 3,863 | 1,497 | 244 | 11 | 12,742 |
| Liberty | 4,248,522 | 415,402 | 234 | 154 | 245,436 | 238,085 | 22,688 | 19,423 | 6,252 | 1,695 | 852 | 30 | 28,253 |
| Lincoln | 600,533 | 65,299 | 184 | 325 | 66,749 | 62,246 | 3,547 | 3,598 | 2,012 | 734 | 70 | 9 | 6,423 |
| Long | 167,589 | 47,609 | 177 | 964 | 64,512 | 61,902 | 5,403 | 2,390 | 1,899 | 980 | 63 | 5 | 5,338 |
| Lowndes | 20,879,253 | 2,254,903 | 238 | 211 | 721,548 | 682,448 | 48,560 | 38,121 | 15,668 | 5,387 | 1,000 | 86 | 60,261 |
| Lumpkins | 1,734,713 | 51,606 | 338 | 383 | 163,397 | 155,958 | 11,479 | 7,259 | 4,538 | 1,144 | 308 | 7 | 13,256 |
| Macon | 1,752,374 | 299,475 | 207 | 510 | 183,153 | 176,061 | 8,502 | 6,407 | 2,876 | 974 | 141 | 17 | 10,414 |
| Madison | 946,650 | 28,808 | 224 | 225 | 156,097 | 144,349 | 23,145 | 11,220 | 6,599 | 2,144 | 286 | 32 | 20,281 |
| Marion | 440,642 | 19,292 | 169 | 260 | 60,163 | 57,218 | 3,497 | 2,720 | 1,631 | 358 | 44 | 2 | 4,755 |
| McDuffie | 3,250,375 | 126,559 | 208 | 141 | 172,100 | 162,415 | 10,056 | 10,216 | 5,196 | 1,931 | 186 | 17 | 17,546 |
| McIntosh | 1,175,462 | 41,508 | 195 | 176 | 91,698 | 87,036 | 6,295 | 4,071 | 1,896 | 631 | 70 | 5 | 6,673 |
| Meriwether | 3,345,044 | 362,017 | 173 | 247 | 190,116 | 178,434 | 13,683 | 10,868 | 4,990 | 1,287 | 250 | 30 | 17,426 |
| Miller | 746,812 | 33,645 | 127 | 116 | 101,377 | 97,356 | 3,838 | 2,957 | 1,858 | 490 | 43 | 6 | 5,356 |
| Mitchell | 3,186,794 | 129,866 | 175 | 252 | 206,619 | 194,628 | 12,725 | 8,959 | 4,817 | 1,481 | 133 | 8 | 15,399 |
| Monroe | 2,857,750 | 203,669 | 206 | 483 | 176,250 | 168,357 | 527,314 | 9,327 | 4,555 | 1,443 | 285 | 20 | 15,630 |
| Montgomery | 500,082 | 16,262 | 168 | 93 | 68,440 | 64,373 | 5,144 | 3,226 | 2,110 | 724 | 57 | 6 | 6,124 |
| Morgan | 2,322,849 | 501,786 | 235 | 1,317 | 166,514 | 160553 | 12,517 | 6,843 | 3,785 | 1,152 | 136 | 17 | 11,933 |
| Murray | 2,301,722 | 649,115 | 240 | 862 | 252,275 | 241,172 | 11,857 | 12,599 | 7,956 | 2,143 | 538 | 56 | 23,291 |

# Table 13 —SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
# 1987 CALENDAR YEAR

| COUNTY | SALES & USE DATA (1) $ | | | | ASSESSED PROPERTY VALUE ($1,000's) | | | ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTED GROSS SALES TAX RECEIPTS | GROSS USE TAX RECEIPTS | GROWTH INDEX 1977 = 100 | | GENERAL PROPERTY | | NET PUBLIC UTILITIES | PASSEN-GER CARS | TRUCKS | TRAILERS | MOTOR CYCLES | BUSES | TOTAL |
| | | | SALES | USE | GROSS | NET | | | | | | | |
| Muscogee | 52,288,808 | 4,125,459 | 230 | 233 | 1,666,930 | 1,519,106 | 88,203 | 94,552 | 26,035 | 7,299 | 2,145 | 115 | 130,145 |
| Newton | 6,733,588 | 351,709 | 243 | 259 | 400,048 | 364,925 | 16,686 | 22,695 | 10,626 | 3,310 | 577 | 39 | 37,247 |
| Oconee | 1,088,293 | 39,635 | 359 | 285 | 181,711 | 172,339 | 9,535 | 9,376 | 4,843 | 1,566 | 249 | 29 | 16,063 |
| Oglethorpe | 715,224 | 22,251 | 207 | 384 | 92,683 | 86,226 | 6,316 | 5,298 | 3,211 | 990 | 142 | 10 | 9,652 |
| Paulding | 3,927,013 | 99,729 | 315 | 442 | 369,434 | 348,951 | 22,500 | 20,471 | 12,832 | 3,444 | 645 | 52 | 37,444 |
| Peach | 3,000,528 | 487,486 | 200 | 251 | 169,472 | 161,579 | 8,435 | 9,634 | 3,853 | 1,526 | 226 | 23 | 15,263 |
| Pickens | 4,312,051 | 142,143 | 318 | 328 | 157,136 | 148,962 | 11,325 | 8,004 | 5,255 | 1,314 | 213 | 14 | 14,799 |
| Pierce | 1,363,997 | 34,270 | 186 | 223 | 112,562 | 104,678 | 9,427 | 6,090 | 4,058 | 1,338 | 117 | 3 | 11,606 |
| Pike | 551,877 | 17,483 | 287 | 281 | 96,174 | 89,522 | 5,317 | 5,705 | 3,407 | 1,055 | 192 | 13 | 10,373 |
| Polk | 5,108,572 | 346,620 | 201 | 115 | 291,105 | 251,282 | 20,690 | 18,434 | 8,904 | 2,133 | 456 | 45 | 29,971 |
| Pulaski | 1,258,651 | 65,080 | 152 | 233 | 86,739 | 81,280 | 5,101 | 4,234 | 2,164 | 715 | 88 | 10 | 7,211 |
| Putnam | 1,861,850 | 61,002 | 258 | 109 | 112,873 | 105,020 | 119,117 | 6,316 | 3,744 | 1,530 | 129 | 10 | 11,730 |
| Quitman | 159,981 | 4,606 | 288 | 99 | 18,792 | 17,767 | 1,303 | 858 | 412 | 173 | 10 | 1 | 1,454 |
| Rabun | 1,895,448 | 63,034 | 245 | 198 | 243,894 | 237,104 | 31,081 | 6,849 | 4,310 | 1,089 | 184 | 24 | 12,455 |
| Randolph | 1,368,658 | 79,496 | 140 | 155 | 75,955 | 72,032 | 5,186 | 3,410 | 1,835 | 473 | 42 | 6 | 5,766 |
| Richmond | 55,142,595 | 7,914,850 | 227 | 159 | 2,090,081 | 1,916,434 | 103,237 | 104,758 | 29,022 | 8,988 | 1,909 | 221 | 144,899 |
| Rockdale | 10,849,246 | 667,107 | 386 | 453 | 776,448 | 753,275 | 35,499 | 32,395 | 13,825 | 4,476 | 891 | 41 | 51,628 |
| Schley | 397,554 | 16,377 | 218 | 284 | 36,871 | 34,831 | 1,970 | 1,645 | 1,053 | 225 | 34 | 3 | 2,960 |
| Screven | 2,049,176 | 325,837 | 182 | 225 | 161,948 | 149,271 | 9,218 | 6,506 | 3,740 | 867 | 105 | 9 | 11,228 |
| Seminole | 1,726,350 | 112,377 | 149 | 160 | 102,775 | 96,730 | 5,485 | 4,162 | 2,362 | 857 | 57 | 7 | 7,445 |
| Spalding | 11,841,989 | 537,733 | 242 | 207 | 454,042 | 431,271 | 22,499 | 29,231 | 11,596 | 3,524 | 652 | 54 | 45,057 |
| Stephens | 5,106,836 | 336,851 | 222 | 89 | 220,803 | 188,276 | 16,587 | 13,445 | 6,165 | 2,163 | 315 | 37 | 22,125 |
| Stewart | 628,196 | 30,821 | 165 | 174 | 69,826 | 67,053 | 6,563 | 2,366 | 1,274 | 278 | 31 | 7 | 3,955 |
| Sumter | 6,442,416 | 1,247,299 | 207 | 744 | 299,979 | 275,198 | 22,431 | 14,119 | 6,674 | 2,538 | 370 | 32 | 23,732 |
| Talbot | 514,093 | 25,451 | 197 | 253 | 68,190 | 63,519 | 5,633 | 3,725 | 1,732 | 353 | 69 | 8 | 5,887 |
| Taliaferro | 127,831 | 4,923 | 145 | 248 | 37,320 | 35,840 | 2,584 | 1,102 | 506 | 136 | 26 | 0 | 1,770 |
| Tattnall | 2,268,892 | 78,409 | 183 | 263 | 161,993 | 153,686 | 11,290 | 7,149 | 4,789 | 1,421 | 101 | 26 | 13,486 |
| Taylor | 3,119,816 | 40,757 | 237 | 204 | 77,018 | 71,340 | 5,683 | 3,604 | 2,207 | 512 | 73 | 4 | 6,401 |
| Telfair | 1,741,979 | 130,802 | 169 | 328 | 103,545 | 96,768 | 6,989 | 5,098 | 3,031 | 835 | 75 | 6 | 9,046 |
| Terrell | 1,621,640 | 120,120 | 154 | 297 | 96,962 | 91,421 | 6,344 | 4,920 | 2,285 | 762 | 77 | 10 | 8,054 |
| Thomas | 9,072,673 | 650,768 | 222 | 224 | 407,566 | 388,168 | 17,125 | 20,042 | 9,223 | 3,081 | 344 | 45 | 32,735 |
| Tift | 8,243,264 | 667,375 | 205 | 430 | 348,553 | 333,073 | 25,764 | 16,607 | 9,044 | 2,918 | 436 | 63 | 29,068 |
| Toombs | 6,010,830 | 299,118 | 210 | 255 | 182,208 | 166,849 | 16,321 | 11,392 | 6,300 | 2,007 | 220 | 65 | 19,984 |
| Towns | 1,212,892 | 132,745 | 262 | 258 | 112,001 | 107,754 | 3,437 | 4,210 | 2,710 | 892 | 121 | 7 | 7,940 |
| Treutlen | 515,980 | 15,686 | 156 | 197 | 43,667 | 40,027 | 4,516 | 3,098 | 1,836 | 261 | 41 | 1 | 5,238 |

# Table 13 —SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
# 1987 CALENDAR YEAR

| COUNTY | SALES & USE DATA (1) $ | | | | ASSESSED PROPERTY VALUE ($1,000's) | | | ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTED GROSS SALES TAX RECEIPTS | GROSS USE TAX RECEIPTS | GROWTH INDEX 1977 = 100 | | GENERAL PROPERTY | | NET PUBLIC UTILITIES | PASSENGER CARS | TRUCKS | TRAILERS | MOTOR CYCLES | BUSES | TOTAL |
| | | | SALES | USE | GROSS | NET | | | | | | | |
| Troup | 13,690,514 | 1,431,429 | 231 | 273 | 570,474 | 504,434 | 26,188 | 28,131 | 11,496 | 3,167 | 559 | 58 | 43,412 |
| Turner | 1,039,993 | 49,447 | 148 | 322 | 94,628 | 90,880 | 6,622 | 3,698 | 2,414 | 508 | 64 | 11 | 6,696 |
| Twiggs | 354,518 | 180,084 | 190 | 285 | 110,901 | 105,530 | 9,354 | 5,023 | 2,670 | 697 | 125 | 11 | 8,526 |
| Union | 1,719,848 | 141,622 | 251 | 304 | 142,384 | 135,955 | 4,519 | 6,337 | 4,411 | 1,169 | 306 | 21 | 12,244 |
| Upson | 4,105,500 | 495,432 | 180 | 92 | 253,156 | 232,986 | 12,809 | 14,066 | 6,221 | 1,579 | 257 | 20 | 22,143 |
| Walker | 6,333,407 | 1,372,888 | 178 | 207 | 414,183 | 364,403 | 22,544 | 29,982 | 13,451 | 2,326 | 752 | 44 | 46,556 |
| Walton | 6,070,132 | 380,489 | 237 | 201 | 346,757 | 330,734 | 22,576 | 20,586 | 11,336 | 3,544 | 508 | 41 | 36,015 |
| Ware | 9,733,652 | 597,399 | 198 | 240 | 311,507 | 290,291 | 71,841 | 18,657 | 8,954 | 3,389 | 406 | 38 | 31,444 |
| Warren | 502,194 | 102,904 | 119 | 138 | 69,226 | 64,616 | 7,796 | 2,986 | 1,427 | 352 | 59 | 3 | 4,828 |
| Washington | 3,651,057 | 621,483 | 206 | 582 | 219,585 | 212,529 | 21,825 | 8,329 | 4,972 | 1,473 | 134 | 43 | 14,951 |
| Wayne | 4,288,368 | 1,616,731 | 208 | 179 | 277,089 | 267,159 | 20,467 | 9,824 | 5,940 | 2,295 | 164 | 19 | 18,243 |
| Webster | 122,161 | 9,610 | 161 | 43 | 36,015 | 34,761 | 2,554 | 1,043 | 714 | 125 | 15 | 4 | 1,901 |
| Wheeler | 422,457 | 11,492 | 184 | 220 | 49,620 | 46,294 | 5,706 | 2,299 | 1,495 | 451 | 38 | 2 | 4,285 |
| White | 2,300,062 | 469,204 | 310 | 1,265 | 181,660 | 174,881 | 7,118 | 7,668 | 4,817 | 1,223 | 199 | 15 | 13,921 |
| Whitfield | 25,560,046 | 2,407,923 | 243 | 211 | 981,545 | 950,727 | 37,544 | 40,843 | 20,918 | 10,177 | 1,138 | 111 | 73,187 |
| Wilcox | 496,581 | 17,033 | 176 | 220 | 65,655 | 61,132 | 6,039 | 3,081 | 2,093 | 470 | 70 | 4 | 5,719 |
| Wilkes | 2,323,190 | 622,925 | 194 | 983 | 135,428 | 127,563 | 6,091 | 5,923 | 3,256 | 982 | 115 | 12 | 10,287 |
| Wilkinson | 1,616,314 | 243,079 | 266 | 279 | 141,438 | 136,271 | 10,993 | 4,950 | 3,186 | 865 | 121 | 13 | 9,135 |
| Worth | 2,111,848 | 74,962 | 185 | 195 | 207,491 | 197,909 | 12,973 | 9,367 | 5,784 | 1,720 | 250 | 13 | 17,134 |
| Other | 80,401,036 | 18,209,342 | | | | | | 3 | 4 | 0 | 1 | 0 | 8 |
| Total | 1,751,262,766 | 169,763,404 | 263 | 210 | 78,714,057 | 73,949,090 | 7,958,817 | 3,468,048 | 1,322,258 | 420,558 | 79,887 | 6,095 | 5,296,845 |

*Indicates Prior Years General Property Digest Amounts.

(1) Multi-store sales tax returns were analyzed in calendar year 1967. This study established that these chain stores operated mostly in the larger trade centers. Multi-stores accounts collect approximately 35% of the total sales tax and this has been distributed as accurately as possible to the county of origin of store locations. Estimated distribution by county of receipts from February 1987 through January 1988 corresponds to business activity of January - December 1985. Adjusted gross use tax receipts relate directly to taxable purchases by Georgia firms from suppliers outside Georgia. The above tax amounts represent 3% of gross taxable sales (or purchases) without adjustment for vendors' compensation paid, penalty and interest payments, refunds, returned checks, overpayments and underpayments. The county estimates indicates place of sale rather than "consumer buying power" by place of residence. "Other" includes contractors and other categories not distributed by county. County estimates for years before 1967 are not directly comparable with the estimates for 1987. Sales tax adjustment made in 1975 for multi-store allocation by county for greater reporting accuracy.

(2) Net Digest amounts reflect state homestead exemption requirements only. Some counties have expanded homestead exemptions for local taxing purposes.

## Table 14. — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

| COUNTY | 1987 Population Estimate | Master Economic Rank | 1987 Taxable Sales (Based on Sales Tax) | | 1987 Automobile Registrations | | 1986 Adj. Gross Income Reported (Ga. Returns) | | 1987 Net Property And Utility Digest | | Per Capita Amounts Of Four Indicators | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Thousand Dollars | Rank | Number | Rank | Thousand Dollars | Rank | Thousand Dollars | Rank | Taxable Sales | Auto Reg. | Income Reported | Net Digest |
| Fulton | 650,819 | 1 | 11,434,156 | 1 | 335,186 | 1 | 7,742,138 | 1 | 12,548,182 | 1 | 17,569 | .515 | 11,896 | 19,281 |
| DeKalb | 547,276 | 2 | 6,976,105 | 2 | 327,213 | 2 | 5,578,059 | 2 | 8,492,431 | 2 | 12,747 | .598 | 10,192 | 15,518 |
| Cobb | 392,819 | 3 | 4,267,498 | 3 | 275,295 | 3 | 5,019,799 | 3 | 6,686,322 | 3 | 10,864 | .701 | 12,779 | 17,021 |
| Chatham | 220,961 | 5 | 2,312,357 | 5 | 120,797 | 5 | 1,760,077 | 5 | 2,867,913 | 5 | 10,465 | .547 | 7,966 | 12,979 |
| Richmond | 200,565 | 7 | 1,838,086 | 7 | 104,758 | 7 | 1,423,910 | 7 | 2,019,671 | 7 | 9,165 | .522 | 7,099 | 10,070 |
| Muscogee | 186,262 | 9 | 1,742,960 | 8 | 94,552 | 8 | 1,223,103 | 9 | 1,607,309 | 10 | 9,358 | .508 | 6,567 | 8,629 |
| Gwinnett | 261,377 | 4 | 2,522,206 | 4 | 191,446 | 4 | 3,413,479 | 4 | 5,054,511 | 4 | 9,650 | .732 | 13,060 | 19,338 |
| Bibb | 162,834 | 8 | 1,857,679 | 6 | 82,994 | 9 | 1,357,443 | 8 | 1,643,019 | 9 | 11,408 | .510 | 8,336 | 10,090 |
| Clayton | 178,289 | 6 | 1,537,252 | 9 | 124,663 | 5 | 1,591,758 | 6 | 2,106,843 | 6 | 8,622 | .699 | 8,928 | 11,817 |
| Dougherty | 109,995 | 11 | 1,047,221 | 10 | 48,261 | 12 | 754,085 | 11 | 985,869 | 14 | 9,521 | .439 | 6,856 | 8,963 |
| Floyd | 83,634 | 13 | 747,824 | 15 | 46,157 | 14 | 666,615 | 15 | 953,769 | 15 | 8,942 | .552 | 7,971 | 11,404 |
| Houston | 89,165 | 15 | 516,676 | 17 | 49,343 | 11 | 713,003 | 12 | 754,459 | 20 | 5,795 | .553 | 7,996 | 8,461 |
| Hall | 90,215 | 10 | 848,964 | 13 | 53,204 | 10 | 820,573 | 10 | 1,221,695 | 11 | 9,410 | .590 | 9,096 | 13,542 |
| Clarke | 81,374 | 14 | 936,651 | 11 | 41,082 | 15 | 611,417 | 18 | 868,601 | 16 | 11,510 | .505 | 7,514 | 10,674 |
| Lowndes | 78,274 | 19 | 695,975 | 16 | 38,121 | 18 | 470,956 | 24 | 731,008 | 21 | 8,892 | .487 | 6,017 | 9,339 |
| Whitfield | 74,076 | 12 | 852,002 | 12 | 40,843 | 17 | 672,336 | 14 | 988,271 | 13 | 11,502 | .551 | 9,076 | 13,341 |
| Walker | 58,508 | 30 | 211,114 | 38 | 29,982 | 26 | 380,105 | 29 | 386,947 | 36 | 3,608 | .512 | 6,497 | 6,614 |
| Carroll | 66,628 | 21 | 448,853 | 19 | 34,461 | 21 | 512,522 | 21 | 476,820 | 31 | 6,737 | .517 | 7,692 | 7,156 |
| Glynn | 61,743 | 16 | 773,482 | 14 | 34,882 | 20 | 514,752 | 20 | 1,019,115 | 12 | 12,527 | .565 | 8,337 | 16,506 |
| Douglas | 67,945 | 18 | 403,023 | 20 | 41,027 | 16 | 623,947 | 16 | 642,920 | 24 | 5,932 | .604 | 9,183 | 9,462 |
| Cherokee | 72,563 | 17 | 297,753 | 28 | 46,912 | 13 | 691,443 | 13 | 821,679 | 17 | 4,103 | .647 | 9,529 | 11,324 |
| Troup | 55,124 | 24 | 456,350 | 18 | 28,131 | 29 | 415,840 | 26 | 730,622 | 30 | 8,279 | .510 | 7,544 | 9,626 |
| Spalding | 53,231 | 26 | 394,733 | 21 | 29,231 | 27 | 405,855 | 27 | 453,770 | 32 | 7,415 | .549 | 7,624 | 8,525 |
| Bartow | 50,823 | 22 | 317,519 | 25 | 30,576 | 24 | 395,444 | 28 | 718,858 | 22 | 6,248 | .602 | 7,781 | 14,144 |
| Columbia | 55,386 | 28 | 159,734 | 49 | 34,007 | 22 | 516,119 | 19 | 621,026 | 25 | 2,884 | .614 | 9,319 | 11,213 |
| Coweta | 46,676 | 25 | 319,123 | 24 | 28,538 | 28 | 420,112 | 25 | 555,058 | 27 | 6,837 | .611 | 9,001 | 11,892 |
| Thomas | 42,265 | 32 | 302,422 | 27 | 20,042 | 36 | 272,136 | 34 | 405,293 | 35 | 7,155 | .474 | 6,439 | 9,589 |
| Liberty | 46,523 | 49 | 141,617 | 53 | 19,423 | 37 | 126,835 | 63 | 260,773 | 54 | 3,044 | .417 | 2,726 | 5,605 |
| Ware | 38,948 | 34 | 324,455 | 23 | 18,657 | 39 | 236,753 | 40 | 362,132 | 40 | 8,330 | .479 | 6,079 | 10,096 |
| Catoosa | 39,910 | 35 | 199,966 | 42 | 25,584 | 30 | 250,000 | 38 | 377,967 | 38 | 5,010 | .641 | 6,264 | 9,470 |

## Table 14. — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

| COUNTY | 1987 Population Estimate | Master Economic Rank | 1987 Taxable Sales (Based on Sales Tax) | | 1987 Automobile Registrations | | 1986 Adj. Gross Income Reported (Ga. Returns) | | 1987 Net Property And Utility Digest | | Per Capita Amounts Of Four Indicators | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Thousand Dollars | Rank | Number | Rank | Thousand Dollars | Rank | Thousand Dollars | Rank | Taxable Sales | Auto Reg. | Income Reported | Net Digest |
| Laurens | 40,164 | 31 | 306,712 | 26 | 20,216 | 35 | 261,170 | 37 | 434,285 | 33 | 7,636 | .503 | 6,503 | 10,813 |
| Rockdale | 46,412 | 20 | 361,642 | 22 | 32,395 | 23 | 493,211 | 22 | 788,774 | 18 | 7,792 | .698 | 10,627 | 16,995 |
| Henry | 47,295 | 27 | 224,914 | 35 | 30,108 | 25 | 475,435 | 23 | 536,098 | 29 | 4,756 | .637 | 10,053 | 11,335 |
| Bulloch | 39,636 | 41 | 245,451 | 32 | 18,434 | 41 | 223,372 | 42 | 351,943 | 44 | 6,193 | .465 | 5,636 | 8,879 |
| Colquitt | 38,213 | 40 | 253,645 | 30 | 17,294 | 42 | 217,666 | 43 | 353,892 | 42 | 6,638 | .453 | 5,696 | 9,261 |
| Baldwin | 39,953 | 37 | 245,956 | 31 | 16,622 | 43 | 281,058 | 32 | 298,301 | 46 | 6,156 | .416 | 7,035 | 7,466 |
| Newton | 40,723 | 33 | 224,453 | 36 | 22,695 | 32 | 324,520 | 31 | 381,611 | 37 | 5,512 | .557 | 7,969 | 9,371 |
| Tift | 35,708 | 39 | 274,775 | 29 | 16,607 | 44 | 233,932 | 41 | 358,837 | 41 | 7,695 | .465 | 6,551 | 10,049 |
| Polk | 34,892 | 43 | 170,286 | 47 | 18,434 | 40 | 236,778 | 39 | 271,972 | 52 | 4,880 | .528 | 6,786 | 7,795 |
| Walton | 37,399 | 36 | 202,338 | 40 | 20,586 | 33 | 267,145 | 35 | 353,310 | 43 | 5,410 | .550 | 7,143 | 9,447 |
| Gordon | 34,955 | 38 | 177,155 | 46 | 18,835 | 38 | 266,751 | 36 | 405,478 | 34 | 5,068 | .539 | 7,631 | 11,600 |
| Sumter | 32,765 | 44 | 214,747 | 37 | 14,119 | 48 | 192,706 | 47 | 297,692 | 47 | 6,554 | .431 | 5,881 | 9,084 |
| Fayette | 44,388 | 23 | 188,247 | 45 | 36,281 | 19 | 619,796 | 17 | 763,601 | 19 | 4,241 | .817 | 13,963 | 17,203 |
| Forsyth | 35,874 | 29 | 241,910 | 33 | 24,520 | 31 | 350,246 | 30 | 547,725 | 28 | 6,743 | .684 | 9,764 | 15,268 |
| Coffee | 30,271 | 48 | 194,646 | 43 | 13,195 | 51 | 163,881 | 50 | 246,942 | 58 | 6,430 | .436 | 5,414 | 8,158 |
| Paulding | 33,151 | 42 | 130,900 | 55 | 20,471 | 34 | 273,118 | 33 | 371,451 | 39 | 3,949 | .618 | 8,239 | 11,205 |
| Upson | 26,416 | 50 | 136,850 | 54 | 14,066 | 49 | 171,362 | 48 | 245,795 | 59 | 5,181 | .532 | 6,487 | 9,305 |
| Decatur | 27,467 | 51 | 127,152 | 56 | 12,081 | 53 | 138,318 | 58 | 301,320 | 45 | 4,629 | .440 | 5,036 | 10,970 |
| Jackson | 28,852 | 45 | 227,192 | 34 | 16,033 | 46 | 195,129 | 46 | 239,941 | 60 | 7,874 | .556 | 6,763 | 8,316 |
| Habersham | 28,324 | 46 | 190,712 | 44 | 14,676 | 47 | 199,220 | 45 | 276,079 | 50 | 6,733 | .518 | 7,034 | 9,747 |
| Toombs | 24,913 | 55 | 200,361 | 41 | 11,392 | 57 | 160,767 | 52 | 183,170 | 77 | 8,042 | .457 | 6,453 | 7,352 |
| Chattooga | 22,569 | 61 | 95,676 | 73 | 11,854 | 56 | 140,552 | 56 | 186,156 | 74 | 4,239 | .525 | 6,228 | 8,248 |
| Stephens | 23,280 | 52 | 170,228 | 48 | 13,445 | 50 | 163,292 | 51 | 204,863 | 67 | 7,312 | .578 | 7,014 | 8,800 |
| Chattahoochee | 29,727 | 140 | 10,999 | 152 | 6,515 | 96 | 14,568 | 154 | 22,828 | 158 | 370 | .219 | 490 | 768 |
| Barrow | 26,064 | 47 | 156,439 | 50 | 16,372 | 45 | 201,613 | 44 | 277,222 | 49 | 6,002 | .628 | 7,735 | 10,636 |
| Meriwether | 22,348 | 60 | 111,501 | 59 | 10,868 | 61 | 125,042 | 64 | 192,117 | 72 | 4,989 | .486 | 5,595 | 8,597 |
| Mitchell | 22,844 | 71 | 106,226 | 64 | 8,959 | 76 | 110,109 | 74 | 207,353 | 66 | 4,650 | .392 | 4,820 | 9,077 |
| Emanuel | 22,260 | 73 | 105,424 | 65 | 9,267 | 75 | 110,140 | 73 | 188,367 | 73 | 4,736 | .416 | 4,948 | 8,462 |
| Wayne | 22,429 | 54 | 142,946 | 52 | 9,824 | 68 | 139,983 | 57 | 287,626 | 48 | 6,373 | .438 | 6,241 | 12,824 |
| Grady | 21,099 | 72 | 101,619 | 68 | 9,537 | 70 | 103,582 | 77 | 200,963 | 69 | 4,816 | .452 | 4,909 | 9,525 |

## Table 14. — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

| COUNTY | 1986 Population Estimate | Master Economic Rank | 1987 Taxable Sales (Based on Sales Tax) | | 1987 Automobile Registrations | | 1986 Adj. Gross Income Reported (Ga. Returns) | | 1987 Net Property And Utility Digest | | Per Capita Amounts Of Four Indicators | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Thousand Dollars | Rank | Number | Rank | Thousand Dollars | Rank | Thousand Dollars | Rank | Taxable Sales | Auto Reg. | Income Reported | Net Digest |
| Murray | 23,297 | 56 | 76,724 | 85 | 12,599 | 52 | 169,446 | 49 | 253,029 | 55 | 3,293 | .541 | 7,273 | 10,861 |
| Crisp | 20,497 | 58 | 204,224 | 39 | 9,295 | 74 | 113,854 | 71 | 220,651 | 63 | 9,964 | .453 | 5,555 | 10,765 |
| Burke | 22,034 | 53 | 80,246 | 79 | 9,868 | 67 | 121,271 | 67 | 1,740,637 | 8 | 3,642 | .448 | 5,504 | 78,998 |
| Peach | 21,319 | 70 | 100,018 | 70 | 9,634 | 69 | 145,047 | 54 | 170,014 | 84 | 4,691 | .452 | 6,804 | 7,975 |
| Washington | 20,202 | 63 | 121,702 | 58 | 8,329 | 78 | 122,239 | 65 | 234,354 | 61 | 6,024 | .412 | 6,051 | 11,601 |
| Elbert | 19,808 | 68 | 121,843 | 57 | 10,678 | 62 | 121,969 | 66 | 162,574 | 89 | 6,151 | .539 | 6,158 | 8,207 |
| Hart | 20,064 | 66 | 96,571 | 72 | 10,985 | 60 | 119,912 | 69 | 198,736 | 70 | 4,813 | .547 | 5,976 | 9,905 |
| McDuffie | 20,779 | 65 | 108,346 | 60 | 10,216 | 65 | 129,421 | 61 | 172,471 | 82 | 5,214 | .492 | 6,228 | 8,300 |
| Haralson | 20,612 | 62 | 94,439 | 75 | 11,857 | 55 | 142,225 | 55 | 183,944 | 76 | 4,582 | .575 | 6,900 | 8,924 |
| Jefferson | 19,321 | 76 | 108,306 | 61 | 7,945 | 80 | 101,717 | 79 | 173,937 | 80 | 5,606 | .411 | 5,265 | 9,002 |
| Effingham | 21,755 | 64 | 63,377 | 93 | 10,988 | 59 | 154,402 | 53 | 248,797 | 57 | 2,913 | .505 | 7,097 | 11,436 |
| Tattnall | 18,441 | 89 | 75,630 | 88 | 7,149 | 89 | 89,307 | 86 | 164,976 | 87 | 4,101 | .388 | 4,843 | 8,946 |
| Worth | 19,691 | 78 | 70,395 | 90 | 9,367 | 72 | 106,307 | 76 | 210,882 | 65 | 3,575 | .476 | 5,399 | 10,710 |
| Madison | 20,727 | 79 | 31,555 | 122 | 11,220 | 58 | 135,093 | 59 | 167,494 | 85 | 1,522 | .541 | 6,518 | 8,081 |
| Dodge | 18,339 | 90 | 77,514 | 81 | 7,896 | 81 | 92,200 | 84 | 104,671 | 113 | 4,227 | .431 | 5,028 | 5,708 |
| Jones | 20,219 | 75 | 54,560 | 107 | 12,034 | 54 | 129,115 | 62 | 192,381 | 71 | 2,698 | .595 | 6,386 | 9,515 |
| Ben Hill | 17,553 | 81 | 99,429 | 71 | 7,423 | 85 | 103,275 | 78 | 154,530 | 93 | 5,665 | .423 | 5,884 | 8,804 |
| Appling | 17,181 | 67 | 89,097 | 76 | 7,207 | 88 | 98,011 | 82 | 617,679 | 26 | 5,186 | .419 | 5,705 | 35,951 |
| Harris | 17,610 | 69 | 74,911 | 89 | 10,405 | 64 | 121,086 | 68 | 249,467 | 56 | 4,254 | .591 | 6,876 | 14,166 |
| Brooks | 16,403 | 102 | 44,631 | 114 | 6,723 | 95 | 58,354 | 111 | 149,078 | 94 | 2,721 | .410 | 3,558 | 9,088 |
| Franklin | 16,815 | 74 | 105,048 | 66 | 10,465 | 63 | 109,595 | 75 | 164,705 | 88 | 6,247 | .622 | 6,518 | 9,795 |
| Fannin | 15,527 | 84 | 84,325 | 77 | 8,800 | 77 | 88,169 | 88 | 140,563 | 96 | 5,431 | .567 | 5,678 | 9,053 |
| Monroe | 16,754 | 57 | 95,258 | 74 | 9,327 | 73 | 110,936 | 72 | 695,671 | 23 | 5,686 | .557 | 6,621 | 41,523 |
| Screven | 15,086 | 92 | 68,306 | 91 | 6,506 | 97 | 80,667 | 94 | 158,489 | 91 | 4,528 | .431 | 5,347 | 10,506 |
| Macon | 14,625 | 93 | 58,412 | 99 | 6,407 | 99 | 67,454 | 104 | 184,563 | 75 | 3,994 | .438 | 4,612 | 12,620 |
| Butts | 15,749 | 80 | 107,343 | 62 | 7,793 | 82 | 95,821 | 83 | 137,969 | 99 | 6,816 | .495 | 6,084 | 8,760 |
| Berrien | 14,486 | 94 | 65,490 | 92 | 6,810 | 94 | 81,609 | 93 | 136,188 | 100 | 4,521 | .470 | 5,634 | 9,401 |
| Cook | 14,427 | 101 | 78,988 | 80 | 6,026 | 104 | 76,729 | 97 | 113,647 | 111 | 5,475 | .418 | 5,318 | 7,877 |
| Camden | 17,236 | 59 | 107,285 | 63 | 10,185 | 66 | 118,093 | 70 | 275,883 | 51 | 6,224 | .591 | 6,852 | 16,006 |
| Early | 14,006 | 97 | 55,802 | 105 | 5,409 | 109 | 67,923 | 103 | 203,772 | 68 | 3,984 | .386 | 4,850 | 14,549 |

## Table 14. — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

| COUNTY | 1986 Population Estimate | Master Economic Rank | 1987 Taxable Sales (Based on Sales Tax) | | 1987 Automobile Registrations | | 1986 Adj. Gross Income Reported (Ga. Returns) | | 1987 Net Property And Utility Digest | | Per Capita Amounts Of Four Indicators | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Thousand Dollars | Rank | Number | Rank | Thousand Dollars | Rank | Thousand Dollars | Rank | Taxable Sales | Auto Reg. | Income Reported | Net Digest |
| Oconee | 16,068 | 82 | 36,276 | 118 | 9,376 | 71 | 132,386 | 60 | 181,874 | 79 | 2,258 | .584 | 8,239 | 11,319 |
| Dade | 13,109 | 109 | 49,668 | 110 | 6,871 | 91 | 59,167 | 109 | 91,612 | 127 | 3,789 | .524 | 4,513 | 6,988 |
| Lamar | 13,366 | 96 | 61,072 | 98 | 7,332 | 86 | 81,877 | 92 | 115,871 | 108 | 4,569 | .549 | 6,126 | 8,669 |
| Terrell | 12,930 | 112 | 54,055 | 108 | 4,920 | 116 | 58,425 | 110 | 97,765 | 121 | 4,181 | .381 | 4,519 | 7,561 |
| Pierce | 13,204 | 107 | 45,467 | 113 | 6,090 | 103 | 69,232 | 102 | 114,105 | 110 | 3,443 | .461 | 5,243 | 8,642 |
| Lee | 15,396 | 100 | 26,475 | 129 | 7,127 | 90 | 99,133 | 81 | 157,278 | 92 | 1,720 | .463 | 6,439 | 10,216 |
| Pickens | 13,616 | 77 | 143,735 | 51 | 8,004 | 79 | 100,543 | 80 | 160,287 | 90 | 10,556 | .588 | 7,384 | 11,772 |
| Morgan | 13,462 | 87 | 77,428 | 84 | 6,843 | 93 | 86,883 | 89 | 173,070 | 81 | 5,752 | .508 | 6,454 | 12,856 |
| Jeff Davis | 12,659 | 99 | 77,429 | 83 | 5,716 | 106 | 79,968 | 95 | 125,120 | 106 | 6,117 | .452 | 6,317 | 9,884 |
| Telfair | 11,736 | 108 | 58,066 | 100 | 5,098 | 112 | 60,573 | 107 | 103,757 | 114 | 4,948 | .434 | 5,161 | 8,841 |
| Greene | 12,520 | 105 | 57,401 | 103 | 5,214 | 111 | 71,162 | 101 | 126,589 | 105 | 4,585 | .416 | 5,684 | 10,111 |
| Gilmer | 12,582 | 85 | 100,536 | 69 | 7,659 | 84 | 84,276 | 90 | 134,918 | 101 | 7,990 | .609 | 6,698 | 10,723 |
| Wilkes | 11,518 | 98 | 77,440 | 82 | 5,923 | 105 | 75,173 | 98 | 133,654 | 102 | 6,723 | .514 | 6,527 | 11,604 |
| Dooly | 11,253 | 111 | 54,579 | 106 | 4,451 | 119 | 51,266 | 116 | 122,047 | 107 | 4,850 | .396 | 4,556 | 10,846 |
| Bleckley | 11,163 | 114 | 47,516 | 111 | 5,067 | 113 | 73,460 | 100 | 76,132 | 135 | 4,247 | .454 | 6,581 | 6,820 |
| Lumpkin | 12,636 | 91 | 57,824 | 101 | 7,259 | 87 | 79,602 | 96 | 167,437 | 86 | 4,576 | .574 | 6,300 | 13,251 |
| Rabun | 11,323 | 86 | 63,182 | 94 | 6,849 | 92 | 67,308 | 105 | 268,185 | 53 | 5,580 | .605 | 5,944 | 23,685 |
| Wilkinson | 11,397 | 104 | 53,877 | 109 | 4,950 | 115 | 74,550 | 99 | 147,264 | 95 | 4,727 | .434 | 6,541 | 12,921 |
| Putnam | 12,306 | 88 | 62,062 | 97 | 6,316 | 102 | 88,627 | 87 | 224,137 | 62 | 5,043 | .513 | 7,202 | 18,214 |
| Bryan | 12,481 | 95 | 62,106 | 96 | 6,436 | 98 | 90,510 | 85 | 133,591 | 103 | 4,976 | .516 | 7,252 | 10,704 |
| White | 11,920 | 83 | 76,669 | 86 | 7,668 | 83 | 83,367 | 91 | 181,999 | 78 | 6,432 | .643 | 6,994 | 15,268 |
| Randolph | 9,622 | 133 | 45,622 | 112 | 3,410 | 138 | 37,739 | 135 | 77,218 | 132 | 4,741 | .354 | 3,922 | 8,025 |
| Turner | 10,142 | 129 | 34,666 | 120 | 3,698 | 133 | 46,405 | 123 | 97,502 | 122 | 3,418 | .365 | 4,576 | 9,614 |
| Hancock | 9,784 | 131 | 18,550 | 137 | 3,489 | 137 | 43,720 | 126 | 129,053 | 104 | 1,896 | .357 | 4,469 | 13,190 |
| Union | 10,598 | 103 | 57,328 | 104 | 6,337 | 101 | 56,847 | 112 | 140,474 | 98 | 5,409 | .598 | 5,364 | 13,255 |
| Bacon | 10,173 | 110 | 81,420 | 78 | 4,476 | 118 | 50,193 | 119 | 95,842 | 123 | 8,004 | .440 | 4,934 | 9,421 |
| Twiggs | 10,623 | 127 | 11,817 | 151 | 5,023 | 114 | 48,835 | 120 | 114,884 | 109 | 1,112 | .473 | 4,597 | 10,815 |
| Seminole | 9,265 | 117 | 57,545 | 102 | 4,162 | 125 | 48,194 | 122 | 102,215 | 118 | 6,211 | .449 | 5,202 | 11,032 |
| Irwin | 9,920 | 130 | 30,268 | 124 | 3,790 | 129 | 42,191 | 129 | 100,281 | 120 | 3,146 | .394 | 4,386 | 10,424 |
| Pulaski | 9,239 | 121 | 41,955 | 115 | 4,234 | 122 | 51,911 | 115 | 86,381 | 128 | 4,541 | .458 | 5,619 | 9,350 |

## Table 14. — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

| COUNTY | 1986 Population Estimate | Master Economic Rank | 1987 Taxable Sales (Based on Sales Tax) | | 1987 Automobile Registrations | | 1986 Adj. Gross Income Reported (Ga. Returns) | | 1987 Net Property And Utility Digest | | Per Capita Amounts Of Four Indicators | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Thousand Dollars | Rank | Number | Rank | Thousand Dollars | Rank | Thousand Dollars | Rank | Taxable Sales | Auto Reg. | Income Reported | Net Digest |
| Pike | 9,869 | 119 | 18,396 | 138 | 5,705 | 107 | 66,340 | 106 | 94,839 | 124 | 1,864 | .578 | 6,722 | 9,610 |
| Oglethorpe | 10,023 | 122 | 23,841 | 131 | 5,298 | 110 | 55,260 | 113 | 92,542 | 126 | 2,379 | .529 | 5,513 | 9,233 |
| Jenkins | 9,179 | 132 | 35,287 | 119 | 3,574 | 136 | 41,186 | 132 | 80,900 | 130 | 3,844 | .389 | 4,487 | 8,814 |
| Banks | 9,829 | 116 | 28,350 | 127 | 6,372 | 100 | 48,476 | 121 | 103,029 | 117 | 2,884 | .648 | 4,932 | 10,482 |
| Brantley | 10,100 | 120 | 29,170 | 126 | 4,501 | 117 | 50,643 | 117 | 103,035 | 116 | 2,888 | .446 | 5,014 | 10,201 |
| Johnson | 9,377 | 134 | 28,121 | 128 | 3,836 | 128 | 44,074 | 125 | 55,053 | 149 | 2,999 | .409 | 4,700 | 5,871 |
| Evans | 9,184 | 115 | 76,423 | 87 | 4,211 | 123 | 50,264 | 118 | 77,390 | 131 | 8,321 | .459 | 5,473 | 8,427 |
| McIntosh | 8,769 | 128 | 39,182 | 117 | 4,071 | 126 | 43,433 | 127 | 93,331 | 125 | 4,468 | .464 | 4,953 | 10,643 |
| Taylor | 8,221 | 113 | 103,994 | 67 | 3,604 | 134 | 46,128 | 124 | 77,023 | 133 | 12,650 | .438 | 5,611 | 9,369 |
| Crawford | 8,678 | 136 | 14,078 | 148 | 4,352 | 120 | 43,276 | 128 | 75,064 | 136 | 1,622 | .501 | 4,987 | 8,650 |
| Wilcox | 7,817 | 143 | 16,553 | 144 | 3,081 | 141 | 35,233 | 136 | 67,171 | 144 | 2,118 | .394 | 4,507 | 8,593 |
| Jasper | 8,526 | 123 | 23,477 | 132 | 4,285 | 121 | 52,201 | 114 | 103,362 | 115 | 2,754 | .503 | 6,123 | 12,123 |
| Candler | 7,770 | 126 | 62,280 | 95 | 3,767 | 130 | 36,750 | 133 | 76,396 | 134 | 8,015 | .485 | 4,987 | 9,823 |
| Charlton | 8,485 | 124 | 31,929 | 121 | 3,714 | 132 | 38,750 | 134 | 139,564 | 98 | 3,763 | .438 | 4,567 | 16,448 |
| Miller | 7,398 | 135 | 24,894 | 130 | 2,957 | 143 | 34,585 | 138 | 101,194 | 119 | 3,365 | .400 | 4,673 | 13,679 |
| Montgomery | 7,961 | 141 | 16,669 | 143 | 3,226 | 139 | 34,931 | 137 | 69,517 | 141 | 2,094 | .405 | 4,388 | 8,732 |
| Lincoln | 7,335 | 138 | 20,018 | 136 | 3,598 | 135 | 41,880 | 130 | 65,793 | 145 | 2,729 | .491 | 5,710 | 8,970 |
| Clinch | 7,345 | 137 | 30,910 | 123 | 2,446 | 146 | 34,077 | 139 | 84,093 | 129 | 4,208 | .333 | 4,639 | 11,449 |
| Warren | 7,031 | 142 | 16,740 | 142 | 2,986 | 142 | 32,972 | 142 | 72,412 | 139 | 2,381 | .425 | 4,690 | 10,299 |
| Talbot | 6,932 | 139 | 17,136 | 141 | 3,725 | 131 | 33,353 | 141 | 69,152 | 142 | 2,472 | .537 | 4,811 | 9,976 |
| Heard | 7,363 | 118 | 11,923 | 150 | 4,040 | 127 | 41,837 | 131 | 215,163 | 64 | 1,619 | .549 | 5,682 | 29,222 |
| Atkinson | 6,750 | 145 | 20,996 | 134 | 2,580 | 145 | 29,964 | 143 | 57,439 | 148 | 3,111 | .382 | 4,439 | 8,509 |
| Treutlen | 6,246 | 147 | 17,199 | 140 | 3,098 | 140 | 28,122 | 146 | 44,543 | 152 | 2,754 | .496 | 4,502 | 7,131 |
| Stewart | 6,054 | 144 | 20,940 | 135 | 2,366 | 149 | 24,280 | 148 | 73,616 | 137 | 3,459 | .391 | 4,011 | 12,160 |
| Calhoun | 5,928 | 148 | 15,131 | 145 | 2,277 | 151 | 28,129 | 145 | 72,476 | 138 | 2,552 | .384 | 4,745 | 12,226 |
| Lanier | 6,102 | 146 | 21,873 | 133 | 2,402 | 147 | 25,893 | 147 | 48,199 | 151 | 3,585 | .394 | 4,243 | 7,899 |
| Towns | 6,346 | 125 | 40,430 | 116 | 4,210 | 124 | 33,805 | 140 | 111,191 | 112 | 6,371 | .663 | 5,327 | 17,521 |
| Marion | 5,753 | 149 | 14,688 | 146 | 2,720 | 144 | 28,723 | 144 | 60,715 | 147 | 2,553 | .473 | 4,993 | 10,554 |
| Wheeler | 5,127 | 151 | 14,082 | 147 | 2,299 | 150 | 22,538 | 149 | 52,000 | 150 | 2,747 | .448 | 4,396 | 10,142 |
| Dawson | 5,442 | 106 | 30,065 | 125 | 5,545 | 108 | 60,025 | 108 | 171,148 | 83 | 5,525 | 1.019 | 11,030 | 31,449 |

## Table 14. — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

| COUNTY | 1987 Population Estimate | Master Economic Rank | 1987 Taxable Sales (Based on Sales Tax) | | 1987 Automobile Registrations | | 1986 Adj. Gross Income Reported (Ga. Returns) | | 1987 Net Property And Utility Digest | | Per Capita Amounts Of Four Indicators | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Thousand Dollars | Rank | Number | Rank | Thousand Dollars | Rank | Thousand Dollars | Rank | Taxable Sales | Auto Reg. | Income Reported | Net Digest |
| Long | 5,779 | 150 | 5,586 | 154 | 2,390 | 148 | 20,841 | 150 | 67,305 | 143 | 967 | .414 | 3,606 | 11,646 |
| Baker | 3,876 | 152 | 8,984 | 153 | 2,008 | 152 | 15,938 | 152 | 71,631 | 140 | 2,318 | .518 | 4,112 | 18,481 |
| Clay | 3,641 | 153 | 17,533 | 139 | 1,544 | 154 | 12,705 | 155 | 35,795 | 156 | 4,815 | .424 | 3,489 | 9,831 |
| Schley | 3,670 | 154 | 13,252 | 149 | 1,645 | 153 | 19,910 | 151 | 36,801 | 155 | 3,611 | .448 | 5,425 | 10,028 |
| Glascock | 2,441 | 157 | 3,347 | 158 | 1,189 | 155 | 15,256 | 153 | 32,316 | 157 | 1,371 | .487 | 6,250 | 13,239 |
| Quitman | 2,301 | 159 | 5,333 | 155 | 858 | 159 | 6,553 | 159 | 19,070 | 159 | 2,318 | .373 | 2,848 | 8,288 |
| Webster | 2,460 | 158 | 4,072 | 157 | 1,043 | 157 | 11,643 | 156 | 37,315 | 154 | 1,655 | .424 | 4,733 | 15,169 |
| Echols | 2,602 | 155 | 1,579 | 159 | 1,016 | 158 | 8,098 | 158 | 61,104 | 146 | 607 | .390 | 3,112 | 23,483 |
| Taliaferro | 2,058 | 156 | 4,261 | 156 | 1,102 | 156 | 10,173 | 157 | 38,424 | 153 | 2,070 | .535 | 4,943 | 18,671 |
| Other | | | 153,188 | | 3 | | 1,060,466 | | | | | | | |
| STATE TOTAL | 6,290,641 | | 55,848,577 | | 3,468,046 | | 54,170,565 | | 81,907,907 | | 8,878 | .551 | 8,611 | 13,021 |



*INDICATES PRIOR YEAR DIGEST AMOUNT

NOTE: COUNTIES ARE LISTED IN DESCENDING ORDER OF 1980 CENSUS

## Table 15. — CORPORATION INCOME TAX RETURNS BY TAXABLE INCOME CLASS — 1986 TAX YEAR RETURNS

| TYPE OF CORPORATION AND TAXABLE INCOME CLASS | NUMBER OF RETURNS | PERCENT OF RETURNS | NET TAXABLE INCOME | PERCENT OF NET TAXABLE INCOME |
|---|---|---|---|---|
| DOMESTIC CORPORATIONS | | | | |
| $1 to 5,000 | 7,233 | 8.90 | 14,685,938 | .41 |
| $5,000 to 10,000 | 3,869 | 4.76 | 28,350,070 | .78 |
| $10,000 to 25,000 | 6,735 | 8.29 | 112,633,099 | 3.11 |
| $25,000 to 50,000 | 5,282 | 6.50 | 189,943,153 | 5.24 |
| $50,000 to 100,000 | 4,244 | 5.22 | 293,882,103 | 8.11 |
| $100,000 to 250,000 | 2,116 | 2.60 | 317,735,494 | 8.77 |
| $250,000 to 500,000 | 680 | .84 | 237,074,837 | 6.54 |
| $500,000 to 1,000,000 | 430 | .53 | 301,350,920 | 8.31 |
| OVER 1,000,000 | 380 | .47 | 2,129,285,915 | 58.73 |
| NONE (NO TAXABLE INCOME) | 50,283 | 61.89 | | |
| ALL DOMESTIC (TAXABLE, NONTAXABLE) | 81,252 | 100.00 | 3,624,941,528 | 100.00 |
| FOREIGN CORPORATIONS | | | | |
| $1 to 5,000 | 2,139 | 11.53 | 3,538,998 | .12 |
| $5,000 to 10,000 | 684 | 3.69 | 4,982,022 | .61 |
| $10,000 to 25,000 | 1,121 | 6.04 | 18,540,779 | .61 |
| $25,000 to 50,000 | 888 | 4.79 | 32,392,722 | 1.07 |
| $50,000 to 100,000 | 780 | 4.20 | 56,044,787 | 1.85 |
| $100,000 to 250,000 | 905 | 4.88 | 145,666,830 | 4.80 |
| $250,000 to 500,000 | 579 | 3.12 | 205,511,731 | 6.77 |
| $500,000 to 1,000,000 | 387 | 2.09 | 274,740,624 | 9.05 |
| OVER 1,000,000 | 527 | 2.84 | 2,295,468,507 | 75.57 |
| NONE (NO TAXABLE INCOME) | 10,543 | 56.82 | | |
| ALL FOREIGN (TAXABLE, NONTAXABLE) | 18,553 | 100.00 | 3,036,887,000 | 100.00 |
| ALL CORPORATIONS | | | | |
| $1 to 5,000 | 9,372 | 9.39 | 18,224,936 | .27 |
| $5,000 to 10,000 | 4,553 | 4.56 | 33,332,092 | .50 |
| $10,000 to 25,000 | 7,856 | 7.87 | 131,173,878 | 1.97 |
| $25,000 to 50,000 | 6,170 | 6.18 | 222,335,875 | 3.34 |
| $50,000 to 100,000 | 5,024 | 5.03 | 349,926,890 | 5.25 |
| $100,000 to 250,000 | 3,021 | 3.03 | 463,402,324 | 6.96 |
| $250,000 to 500,000 | 1,259 | 1.26 | 442,586,568 | 6.64 |
| $500,000 to 1,000,000 | 817 | .82 | 576,091,544 | 8.65 |
| OVER 1,000,000 | 907 | .91 | 4,424,754,421 | 66.42 |
| NONE (NO TAXABLE INCOME) | 60,826 | 60.95 | | |
| ALL CLASSES (TAXABLE, NONTAXABLE) | 99,805 | 100.00 | 6,661,828,528 | 100.00 |

## Table 16 — 1987 MILLAGE RATES BY COUNTY — ALPHABETICALLY LISTED

| COUNTY | RATE | COUNTY | RATE | COUNTY | RATE |
|---|---|---|---|---|---|
| Appling | 19.83 | Evans | 16.08 | Newton | 29.25 |
| Atkinson | 22.06 | Fannin | 17.34 | Oconee | 22.61 |
| Bacon | 19.00 | Fayette | 29.97 | Oglethorpe | 20.65 |
| Baker | 17.60 | Floyd | 30.34 | Paulding | 23.79 |
| Baldwin | 25.60 | Forsyth | 24.04 | Peach | 21.96 |
| Banks | 18.98 | Franklin | 16.28 | Pickens | 23.20 |
| Barrow | 25.16 | Fulton | 36.31 | Pierce | 21.62 |
| Bartow | 22.63 | Gilmer | 22.80 | Pike | 21.35 |
| Ben Hill | 23.35 | Glascock | 18.00 | Polk | 21.33 |
| Berrien | 16.15 | Glynn | 25.32 | Pulaski | 25.02 |
| Bibb | 32.90 | Gordon | 17.55 | Putnam | 19.55 |
| Bleckley | 27.23 | Grady | 17.96 | Quitman | 25.65 |
| Brantley | 23.67 | Greene | 24.65 | Rabun | 15.45 |
| Brooks | 17.50 | Gwinnett | 31.10 | Randolph | 14.54 |
| Bryan | 18.27 | Habersham | 18.33 | Richmond | 20.73 |
| Bulloch | 14.12 | Hall | 22.16 | Rockdale | 28.29 |
| Burke | 12.17 | Hancock | 38.75 | Schley | 22.49 |
| Butts | 22.40 | Haralson | 24.85 | Screven | 21.16 |
| Calhoun | 19.04 | Harris | 14.47 | Seminole | 16.72 |
| Camden | 26.62 | Hart | 23.56 | Spalding | 33.58 |
| Candler | 15.79 | Heard | 18.90 | Stephens | 21.18 |
| Carroll | 23.25 | Henry | 35.71 | Stewart | 15.84 |
| Catoosa | 14.29 | Houston | 16.45 | Sumter | 16.67 |
| Charlton | 26.83 | Irwin | 17.76 | Talbot | 20.59 |
| Chatham | 31.71 | Jackson | 25.24 | Taliaferro | 11.73 |
| Chattahoochee | 5.88 | Jasper | 23.07 | Tattnall | 22.35 |
| Chattooga | 20.70 | Jeff Davis | 16.90 | Taylor | 18.35 |
| Cherokee | 24.35 | Jefferson | 17.00 | Telfair | 17.84 |
| Clarke | 34.34 | Jenkins | 22.93 | Terrell | 15.04 |
| Clay | 18.53 | Johnson | 27.33 | Thomas | 20.58 |
| Clayton | 30.64 | Jones | 16.10 | Tift | 16.69 |
| Clinch | 28.18 | Lamar | 19.83 | Toombs | 13.95 |
| Cobb | 27.74 | Lanier | 20.15 | Towns | 6.80 |
| Coffee | 22.96 | Laurens | 19.17 | Treutlen | 21.24 |
| Colquitt | 18.82 | Lee | 21.92 | Troup | 17.79 |
| Columbia | 20.55 | Liberty | 18.00 | Turner | 19.02 |
| Cook | 18.83 | Lincoln | 19.53 | Twiggs | 19.68 |
| Coweta | 27.27 | Long | 25.80 | Union | 14.60 |
| Crawford | 24.37 | Lowndes | 21.18 | Upson | 19.01 |
| Crisp | 17.21 | Lumpkin | 19.90 | Walker | 15.74 |
| Dade | 23.04 | Macon | 16.57 | Walton | 24.54 |
| Dawson | 18.60 | Madison | 17.13 | Ware | 23.43 |
| Decatur | 14.38 | Marion | 17.30 | Warren | 20.15 |
| DeKalb | 40.29 | McDuffie | 17.58 | Washington | 18.75 |
| Dodge | 26.73 | McIntosh | 27.46 | Wayne | 22.05 |
| Dooly | 22.30 | Meriwether | 17.27 | Webster | 17.72 |
| Dougherty | 27.75 | Miller | 18.05 | Wheeler | 17.80 |
| Douglas | 34.67 | Mitchell | 15.22 | White | 18.32 |
| Early | 15.01 | Monroe | 14.65 | Whitfield | 20.50 |
| Echols | 14.72 | Montgomery | 16.43 | Wilcox | 20.39 |
| Effingham | 22.47 | Morgan | 17.90 | Wilkes | 22.35 |
| Elbert | 24.47 | Murray | 16.70 | Wilkinson | 19.27 |
| Emanuel | 22.04 | Muscogee | 35.75 | Worth | 18.53 |

## Table 17 — 1987 MILLAGE RATES BY COUNTY — NUMERICALLY LISTED

| COUNTY | RATE | COUNTY | RATE | COUNTY | RATE |
|---|---|---|---|---|---|
| Chattahoochee | 5.88 | White | 18.32 | Bartow | 22.63 |
| Towns | 6.80 | Habersham | 18.33 | Gilmer | 22.80 |
| Taliaferro | 11.73 | Taylor | 18.35 | Jenkins | 22.93 |
| Burke | 12.17 | Clay | 18.53 | Coffee | 22.96 |
| Toombs | 13.95 | Worth | 18.53 | Dade | 23.04 |
| Bulloch | 14.12 | Dawson | 18.60 | Jasper | 23.07 |
| Catoosa | 14.29 | Washington | 18.75 | Pickens | 23.20 |
| Decatur | 14.38 | Colquitt | 18.82 | Carroll | 23.25 |
| Harris | 14.47 | Cook | 18.83 | Ben Hill | 23.35 |
| Randolph | 14.54 | Heard | 18.90 | Ware | 23.43 |
| Union | 14.60 | Banks | 18.98 | Hart | 23.56 |
| Monroe | 14.65 | Bacon | 19.00 | Brantley | 23.67 |
| Echols | 14.72 | Upson | 19.01 | Paulding | 23.79 |
| Early | 15.01 | Turner | 19.02 | Forsyth | 24.04 |
| Terrell | 15.04 | Calhoun | 19.04 | Cherokee | 24.35 |
| Mitchell | 15.22 | Laurens | 19.17 | Crawford | 24.37 |
| Rabun | 15.45 | Wilkinson | 19.27 | Elbert | 24.47 |
| Walker | 15.74 | Lincoln | 19.53 | Walton | 24.54 |
| Candler | 15.79 | Putnam | 19.55 | Greene | 24.65 |
| Stewart | 15.84 | Twiggs | 19.68 | Haralson | 24.85 |
| Evans | 16.08 | Appling | 19.83 | Pulaski | 25.02 |
| Jones | 16.10 | Lamar | 19.83 | Barrow | 25.16 |
| Berrien | 16.15 | Lumpkin | 19.90 | Jackson | 25.24 |
| Franklin | 16.28 | Lanier | 20.15 | Glynn | 25.32 |
| Montgomery | 16.43 | Warren | 20.15 | Baldwin | 25.60 |
| Houston | 16.45 | Wilcox | 20.39 | Quitman | 25.65 |
| Macon | 16.57 | Whitfield | 20.50 | Long | 25.80 |
| Sumter | 16.67 | Columbia | 20.55 | Camden | 26.62 |
| Tift | 16.69 | Thomas | 20.58 | Dodge | 26.73 |
| Murray | 16.70 | Talbot | 20.59 | Charlton | 26.83 |
| Seminole | 16.72 | Oglethorpe | 20.65 | Bleckley | 27.23 |
| Jeff Davis | 16.90 | Chattooga | 20.70 | Coweta | 27.27 |
| Jefferson | 17.00 | Richmond | 20.73 | Johnson | 27.33 |
| Madison | 17.13 | Screven | 21.16 | McIntosh | 27.46 |
| Crisp | 17.21 | Stephens | 21.18 | Cobb | 27.74 |
| Meriwether | 17.27 | Lowndes | 21.18 | Dougherty | 27.75 |
| Marion | 17.30 | Treutlen | 21.24 | Clinch | 28.18 |
| Fannin | 17.34 | Polk | 21.33 | Rockdale | 28.29 |
| Brooks | 17.50 | Pike | 21.35 | Newton | 29.25 |
| Gordon | 17.55 | Pierce | 21.62 | Fayette | 29.97 |
| McDuffie | 17.58 | Lee | 21.92 | Floyd | 30.34 |
| Baker | 17.60 | Peach | 21.96 | Clayton | 30.64 |
| Webster | 17.72 | Emanuel | 22.04 | Gwinnett | 31.10 |
| Irwin | 17.76 | Wayne | 22.05 | Chatham | 31.71 |
| Troup | 17.79 | Atkinson | 22.06 | Bibb | 32.90 |
| Wheeler | 17.80 | Hall | 22.16 | Spalding | 33.58 |
| Telfair | 17.84 | Dooly | 22.30 | Clarke | 34.34 |
| Morgan | 17.90 | Wilkes | 22.35 | Douglas | 34.67 |
| Grady | 17.96 | Tattnall | 22.35 | Henry | 35.71 |
| Liberty | 18.00 | Butts | 22.40 | Muscogee | 35.75 |
| Glascock | 18.00 | Effingham | 22.47 | Fulton | 36.31 |
| Miller | 18.05 | Schley | 22.49 | Hancock | 38.75 |
| Bryan | 18.27 | Oconee | 22.61 | DeKalb | 40.29 |

## Table 18 — GROSS* INTANGIBLE TAX ASSESSMENTS BY COUNTY — 1987

| COUNTY | TOTAL | COUNTY | TOTAL | COUNTY | TOTAL |
|---|---|---|---|---|---|
| Appling | $18,301 | Evans | $7,653 | Newton | $36,691 |
| Atkinson | 2,870 | Fannin | 6,208 | Oconee | 23,619 |
| Bacon | 7,199 | Fayette | 75,500 | Oglethorpe | 5,099 |
| Baker | 2,611 | Floyd | 236,641 | Paulding | 16,933 |
| Baldwin | 55,382 | Forsyth | 51,736 | Peach | 46,961 |
| Banks | 8,021 | Franklin | 21,755 | Pickens | 16,388 |
| Barrow | 46,261 | Fulton | 9,528,574 | Pierce | 6,297 |
| Bartow | 61,606 | Gilmer | 15,916 | Pike | 7,926 |
| Ben Hill | 23,584 | Glascock | 1,302 | Polk | 36,856 |
| Berrien | 10,290 | Glynn | 367,930 | Pulaski | 11,275 |
| Bibb | 647,112 | Gordon | 36,518 | Putnam | 18,091 |
| Bleckley | 13,143 | Grady | 30,062 | Quitman | 593 |
| Brantley | 1,265 | Greene | 30,524 | Rabun | 33,188 |
| Brooks | 9,138 | Gwinnett | 556,198 | Randolph | 18,184 |
| Bryan | 18,491 | Habersham | 58,017 | Richmond | 713,792 |
| Bulloch | 41,009 | Hall | 280,525 | Rockdale | 73,156 |
| Burke | 26,036 | Hancock | 11,129 | Schley | 5,822 |
| Butts | 12,717 | Haralson | 24,996 | Screven | 18,113 |
| Calhoun | 11,377 | Harris | 34,221 | Seminole | 9,298 |
| Camden | 14,689 | Hart | 32,762 | Spalding | 92,177 |
| Candler | 5,878 | Heard | 2,938 | Stephens | 36,463 |
| Carroll | 85,586 | Henry | 60,141 | Stewart | 6,652 |
| Catoosa | 28,899 | Houston | 71,527 | Sumter | 67,002 |
| Charlton | 15,222 | Irwin | 8,484 | Talbot | 12,391 |
| Chatham | 1,025,946 | Jackson | 22,813 | Taliaferro | 2,933 |
| Chattahoochee | 680 | Jasper | 12,496 | Tattnall | 14,487 |
| Chattooga | 13,781 | Jeff Davis | 10,790 | Taylor | 5,753 |
| Cherokee | 54,775 | Jefferson | 16,480 | Telfair | 9,667 |
| Clarke | 265,601 | Jenkins | 10, 176 | Terrell | 22,137 |
| Clay | 2,666 | Johnson | 3, 273 | Thomas | 185,361 |
| Clayton | 117,504 | Jones | 12,392 | Tift | 44,887 |
| Clinch | 6,878 | Lamar | 12,844 | Toombs | 28,707 |
| Cobb | 1,204,790 | Lanier | 5,513 | Towns | 26,555 |
| Coffee | 40,436 | Laurens | 49,835 | Treutlen | 3,084 |
| Colquitt | 60,625 | Lee | 5,018 | Troup | 175,282 |
| Columbia | 48,237 | Liberty | 32,332 | Turner | 12,038 |
| Cook | 7,484 | Lincoln | 3,040 | Twiggs | 2,947 |
| Coweta | 106,109 | Long | 964 | Union | 15,074 |
| Crawford | 2,811 | Lowndes | 108,495 | Upson | 43,805 |
| Crisp | 23,690 | Lumpkin | 16,310 | Walker | 94,315 |
| Dade | 14,024 | Macon | 24,647 | Walton | 84,283 |
| Dawson | 9,975 | Madison | 12,512 | Ware | 68,545 |
| Decatur | 35,116 | Marion | 4,111 | Warren | 4, 945 |
| DeKalb | 1,975,837 | McDuffie | 39,899 | Washington | 44,149 |
| Dodge | 20,903 | McIntosh | 7,845 | Wayne | 14,092 |
| Dooly | 16,379 | Meriwether | 22,764 | Webster | 1,637 |
| Dougherty | 241,721 | Miller | 9,009 | Wheeler | 1,854 |
| Douglas | 48,747 | Mitchell | 26,267 | White | 24,255 |
| Early | 29,330 | Monroe | 29,497 | Whitfield | 207,401 |
| Echols | 374 | Montgomery | 13,176 | Wilcox | 3,678 |
| Effingham | 8,787 | Morgan | 19,170 | Wilkes | 25,416 |
| Elbert | 37,626 | Murray | 21,806 | Wilkinson | 7,533 |
| Emanuel | 23,886 | Muscogee | 1,135,968 | Worth | 11,115 |
| | | | | TOTAL | 22,351,026 |

# INDEX


Beer licenses . . . . . 8,20

Beer taxes . . . . . 8,20

Cigar and cigarette licenses . . . . . 8,20

Cigar and cigarette taxes . . . . . 1,7,8,20

Comparisons and trends
- County economic indicators . . . . . 32,33,34,35,36,37
- County millage rates . . . . . 39,40
- Intangible taxes . . . . . 23,41
- Motor vehicles . . . . . 8,27,28,29,30,31
- Personal income . . . . . 11,12
- Personal income taxes . . . . . 1,8,10,17,19,24,25,26,38
- Property tax digests . . . . . 22,27,28,29,30,31
- Sales taxes . . . . . 1,7,8,15,16,27,28,29,30,31
- State and local tax burden . . . . . 13,14
- Tax sources . . . . . 1,8
- Total net collections - monthly . . . . . 6
- Total net collections - annually . . . . . 1,6,7,8,10

Contractor fees . . . . . 8

Estate tax . . . . . 8

Income, corporation taxes and licenses . . . . . 1,7,8,10,38

Income, personal taxes . . . . . 1,7,8,10,17,19,24,25,26

Intangible property tax . . . . . 8,22,41

Intangibles, recording fees . . . . . 8,22

Highlights, Revenue Department for Fiscal Year . . . . . 5

Liquor licenses . . . . . 8,20

Liquor taxes . . . . . 8,20

Millage rates, County . . . . . 39,40

Motor carriers
- Fuel (mileage tax) . . . . . 8,18
- Highway use tax . . . . . 8,18
- Motor fuel truck fees . . . . . 8,18

Motor Fuel
- Distributors' fees . . . . . 8,18
- Taxes . . . . . 1,7,8,18

Motor vehicles
- License tags . . . . . 8,21,27,28,29,30,31
- Title registration fees . . . . . 8,21
- Total fees . . . . . 1,7,8,21

Organizational structure . . . . . 2,3,4

Property taxes
- General property digest . . . . . 8,22,23,27,28,29,30,31
- Intangible property tax . . . . . 8,22,23,41
- Intangibles, recording fees . . . . . 8,22
- Interest and other property tax revenues . . . . . 8,22
- Public Service Commissioner (Utility fees) . . . . . 8
- Public utilities and ad valorem taxes . . . . . 8,22
- Taxable values by property class . . . . . 23
- Transfer fees . . . . . 8

Sales and use taxes
- Commodity . . . . . 15,16
- County . . . . . 27,28,29,30,31
- County ranking, sales dollars . . . . . 32,33,34,35,36,37
- Total collections . . . . . 1,7,8,9,10,31

Wine licenses . . . . . 8,20

Wine taxes . . . . . 8,20




52,758/1.8M